

How to File a UEZ Claim for Refund

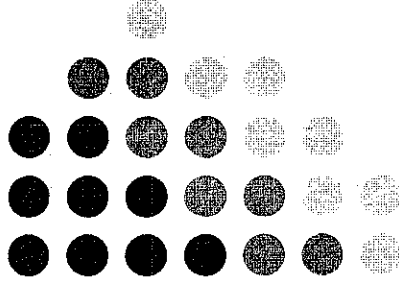
Presented by:

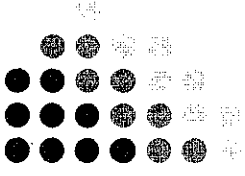
Marc Mittleman

Supervisor- Newark UEZ Refunds

Joan Miller

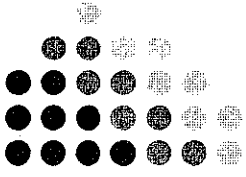
Auditor, Newark UEZ Refunds





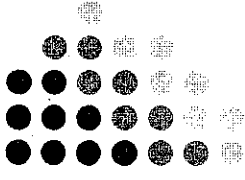
How do you file a claim?

- Complete Claim Form A-3730-UEZ



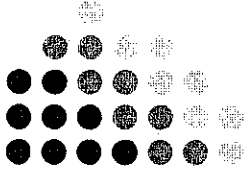
How do you file a claim?

- **Complete Claim Form A-3730-UEZ**
- **Section One**
 - **Business Name**
 - **Federal Identification Number**
 - **Sole Proprietorship – Social Security Number**
xxx-xxx-xxx/000
 - **Address where the check should be mailed**
 - **UEZ Permit Number**
 - **Claim period – Quarterly filing**
 - **\$ amount of the refund requested**



How do you file a claim?

- **Complete Claim Form A-3730-UEZ**
- **Section Two**
 - **Method of submission**
 - **Twenty-five items or more**
 - **Must include CD Rom or floppy disk**
 - **Emailed copy noted**
 - **Under twenty-five items**
 - **Can be typed or handwritten**



Claim Form A-3730-UEZ

A-3730-UEZ
(Rev. 01/08)

State of New Jersey
DIVISION OF TAXATION

(For Official Use Only)
CLAIM # U

SALES & USE TAX CLAIM FOR REFUND - URBAN ENTERPRISE ZONE BUSINESSES For Property and Services Used Exclusively Within a Qualified Zone(s)

SECTION ONE	
1. BUSINESS NAME:	
2. IDENTIFICATION NUMBER:	
3. FOR DIVISION USE ONLY:	

CHECK TO BE MAILED TO:

4. ATTENTION OF:	
ADDRESS:	
CITY:	
STATE:	
ZIP:	

5. UEZ PERMIT NUMBER:	
6. PERIOD FOR WHICH CLAIM IS MADE:	Beginning: _____ Ending: _____
7. TOTAL REFUND REQUESTED:	\$ _____

SECTION TWO

INDICATE METHOD OF SUBMISSION (placing an "X" in the box to the left).

<input type="checkbox"/> ELECTRONIC Spreadsheet (A-3730-UEZ-1) is required to be submitted on compact disc for claims with 25 or more transactions.
<input type="checkbox"/> MANUAL Spreadsheet (A-3730-UEZ-1) is substituted for the electronic spreadsheet for claims with 25 or less transactions.

SECTION THREE

AFFIRMATION: This claim contains only purchases of property and/or services used exclusively at my business location within an Urban Enterprise Zone(s); the information submitted is true and accurate, and the underlying documentation will be retained for a period of no less than 4 years from the postmark date of this claim and will be made available to the Division of Taxation upon request. Further more, I understand the Division of Taxation reserves the right to audit and perfect this claim within the statutory period (4 years). I declare under the penalties of perjury that this claim (including any accompanying schedules and statements) has been examined and to the best of my knowledge and belief is true and correct.

8. SIGNATURE OF AUTHORIZED INDIVIDUAL SUBMITTING CLAIM

9. PRINT - Name & Title of Signing Officer/Owner/Representative

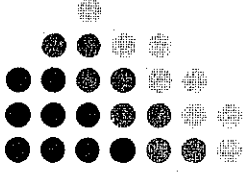
10. DATE OF SIGNATURE: / /

11. TELEPHONE #

() EXTENSION

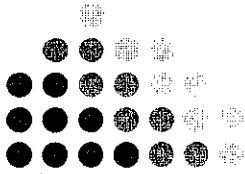
12. E-MAIL ADDRESS:

Along with this completed claim form submit: required schedule, and when required a fully completed Power of Attorney. (See INSTRUCTION pages for all details & address.)



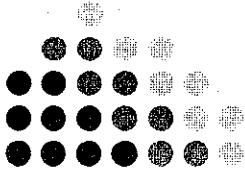
How do you file a claim?

- **Complete Claim Form A-3730-UEZ**
- **Section Three**
 - **Affirmation**
 - **Authorized signature**
 - **Title of signor**
 - **Date signed**
 - **Telephone number**
 - **E-Mail address**
 - **Often left off which can delay claims.**



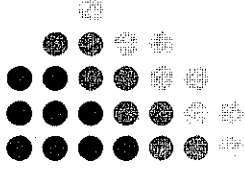
How do you file a claim?

- Complete Claim Form A-3730-UEZ-1



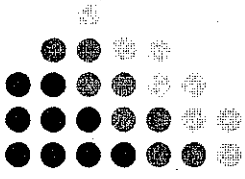
How do you file a claim?

- **Complete Claim Form A-3730-UEZ-1**
- **Taxpayer Name**
- **Id Number**
- **Period Involved**
- **Invoice Date (or Payment Date)**
 - Later of the two
- **Name of Vendor/Seller**
- **Invoice Number**
- **Taxable Amount of Invoice**
 - Amount of purchase which is subject to tax



How do you file a claim?

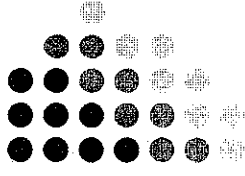
- **Complete Claim Form A-3730-UEZ-1**
- **Amount of Sales Tax Claimed**
- **Amount of Use Tax Claimed**
- **Tax Rate Paid**
- **Do not enter as a percentage**
- **Location of Vendor/Seller**
 - **In NJ - "N"**
 - **If 3.5% tax list number code**
 - **Out of State - "O"**
- **Description of Property Purchased**
- **Be as descriptive as possible**



Vendor/Seller Location

- When the vendor/seller is located within one of the following New Jersey Urban Enterprise Zones, the appropriate code shall be shown to permit proper allocation of funds:

• 01 = Asbury Park	13 = Kearny	26 = Passaic
• 02 = Bayonne	14 = Lakewood	27 = Paterson
• 03 = Bridgeton	15 = Long Branch	28 = Pleasantville
• 04 = Camden	16 = Mount Holly	29 = Roselle Boro
• 05 = Carteret	17 = Millville	30 = Trenton
• 06 = East Orange	18 = New Brunswick	31 = Union City
• 07 = Elizabeth	19 = Newark	32 = Vineland
• 08 = Gloucester City	20 = North Bergen	33 = West New York
• 09 = Guttenberg	21 = Orange	34 = Wildwood Crest (Borough)
• 10 = Hillside	22 = Perth Amboy	35 = Wildwood (City)
• 11 = Irvington	23 = Phillipsburg	36 = North Wildwood (City)
• 12 = Jersey City	24 = Plainfield	37 = West Wildwood (Borough)
• 25 = Pemberton		



How to get reimbursed on Sales Tax Paid?

- **Submit Claim Form A-3730-UEZ and completed Spreadsheet A-3730-UEZ-1:**

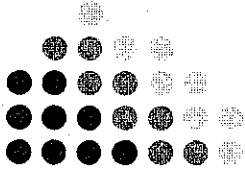
- **Mail via USPS to:**

New Jersey Division of Taxation
Sales Tax Refund Section – UEZ Unit
153 Halsey Street; Box 47022
Newark, NJ 07101

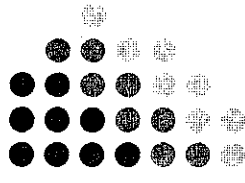
- **Package Delivery Service (FedEx, UPS) to**

New Jersey Division of Taxation
Sales Tax Refund Section – UEZ Unit
153 Halsey Street; Box 47022
Newark, NJ 07101

What Purchases are not Refundable?

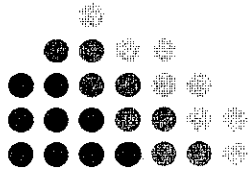


- **Services preformed which are not for use exclusively at the zone location**
- **Items purchased which are not used exclusively at the zone location.**
 - Cellular phones & equipment
 - Laptop computers & equipment
 - Tools for a field repairman
- **Telecommunication services**
 - Internet, telephone, alarm monitoring
- **Armored car services**
- **Energy (exception UZ-6 Status)**
- **Motor Vehicle parts, repairs, & labor**



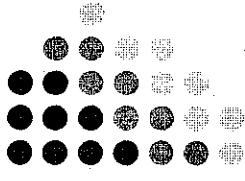
What Purchases are not Refundable?

- **Direct Mail Processing Services**
- **Catering Services**
- **Storage Services**
- **Limousine Services**
- **Memberships in a shopping club.**
- **Prepared food and beverages**
- **Alcoholic Beverages**
- **Room Rentals**
- **Admissions**



How far can you go back to file a claim?

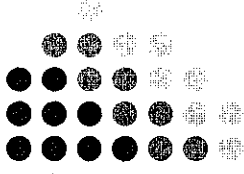
- **Must be submitted within one year of the purchase or invoice payment date, whichever is later.**
- **Postmark date determines filing date of the refund claims.**
- **If payment date is used, submit proof of payment.**



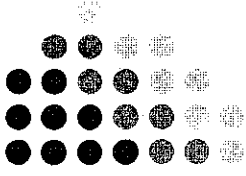
CAN A BUSINESS FILE A CONSOLIDATED REFUND?

- **Refunds are only available for purchases made by a certified UEZ business for exclusive use at the business location of the certified business as designed on the UEZ permit.**
- **If the purchase is used at multiple locations both within and outside of the designated location on the UEZ permit, the purchase is not eligible for a refund under the UEZ refund procedure.**
- **On a case by case basis, we will consider the consolidated filing by businesses with only UEZ zone locations.**

WHY DID MY CLAIM GET REJECTED?



- **Claims are denied for several reasons:**
 - No electronic submission of spreadsheet after 30 days notification.
 - No response to our requests within the 30 days notification period.
 - Items purchased which are not eligible for refund (telecommunications, auto, etc.)
 - All liabilities must be cleared prior to the division remitting any refunds. Claims not cleared within the 30-day notification period are offset against the outstanding liability.
 - If you disagree with our determination of your refund request, you have 90 days in which to submit a request for an informal administrative hearing with the Conference and Appeals Branch.



WEBSITES

- Power of Attorney
- A Letter of Representation must be signed by the corporate officer and faxed to us at 973-648-3929 in order for us to speak to any outside representative, including accountants. This Form M-5008-R can be found at http://www.state.nj.us/treasury/taxation/pdf/other_forms/misc/m5008r.pdf
- UEZ Refund claim form website
- <http://www.state.nj.us/treasury/taxation/index.html?uezrefundsofsales.htm~mainFrame>
- Urban Enterprise Zone Tax Questions and Answers
- http://www.state.nj.us/commerce/pdf/uez_agenda/2006_10_uez_faq.pdf