

**URBAN ENTERPRISE ZONE
SALES & USE TAX REFUND CLAIM**

**A-3730-UEZ
A-3730-UEZ-1**

**Information, Form, Spreadsheet and Instructions
for the
Preparation and Filing
of a
Sales & Use Tax Refund Claim
by a
Qualified Urban Enterprise Zone Business**

NEW JERSEY DIVISION OF TAXATION

(Rev. - 01/2008)

This publication has been updated as of **January, 2008** to reflect new procedures for filing and with instructions for retention of records and documentation.

Under the New Filing procedure:

- UEZ Refund Claim form (**A-3730-UEZ**) must be complete in full and signed by an owner, officer, authorized employee, or authorized taxpayer representative.
- Spreadsheet form (**A-3730-UEZ-1**) must be completed and accompany the submission of the refund claim. There are two methods of submission, the correct one to use depends upon the number of transactions submitted for refund:
 1. ELECTRONIC Spreadsheet – required for refunds with 25 or more transactions.
 2. MANUAL Spreadsheet - may be substituted for the electronic spreadsheet for claims with 25 or less transactions.

The content of the spreadsheets remains the same as previously and must be fully completed as per instructions within this publication.

- Documentation in support of the claimed refund is **no longer required** to be submitted with the filing of the Claim for Refund (A-3730-UEZ) and Spreadsheet (A-3730-UEZ-1). All supporting documentation is to be **retained by the taxpayer** for a period of not less than 4 years from the postmark date on which the claim was filed. The Division of Taxation may request the supporting documentation (including schedules and statements) at any time during the 4 year period for the purpose of examination and verification of the refund.
- Affirmation of Taxpayer (Section Three of A-3730-UEZ) - contain new language. This affirms the:
 - Purchases of property and/or services are used exclusively at the business location within the Urban Enterprise Zone ,
 - Information submitted is true and accurate,
 - Underlying documentation/information in support of the refund claim will be retained for a period of no less than 4 years from the postmark filing date,
 - Taxpayer agrees and understands that the Division of Taxation reserves the right to audit and perfect this claim within 4 years from the postmark filing date,
 - By signing the claim form, the signer declares under the penalties of perjury that this claim (including any accompanying schedules and statements) has been examined by the signer and to the best of their knowledge and belief is presented true and correct.

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 (TAXATION) :	

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.

1	ELECTRONIC Spreadsheet (A-3730-UEZ-1) is required to be submitted on compact disc for claims with <u>25 or more</u> transactions.
2	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 refundable 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:

10. DATE OF SIGNATURE:
/ /

9. PRINT - Name & Title of Signing Officer/Owner/Representative
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11. TELEPHONE #
() -- EXTENSION

12. E-MAIL ADDRESS:

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

Urban Enterprise Zones (UEZ)

Sales & Use Tax Refund Procedure

The information contained in this publication is applicable to the Sales & Use Tax Claim for Refund – Urban Enterprise Zone Businesses (A-3730-UEZ), which may be filed by only those businesses certified as an Urban Enterprise Zone business by the Department of Commerce.

UEZ refund claims pertain only to eligible purchases made on or after July 15, 2006 by a certified Urban Enterprise Zone business for **exclusive** use at the business location of the certified business as designated on the UEZ permit issued by the Department of Commerce.

NOTE:

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.

If a refund is based upon an exemption other than the location of the certified business within an Urban Enterprise Zone, the refund claim should be filed on either:

- A-3730 for all refund claims for Sales & Use Tax based upon an exemption under the Sales & Use Tax law, other than the UEZ refunds procedure.
- A-3730 if the UEZ purchase is exempt from tax and was made prior to July 15, 2006.
- A-1730 for refunds of taxes paid under an assessment from an audit examination.

Who may file this form?

Any certified Urban Enterprise Zone business which has paid Sales or Use Tax on purchases which qualify for refund of such tax when used **exclusively** at the address specified on the UEZ permit issued by the Department of Commerce.

Filing a Claim**Statute of Limitations for filing a claim A-3730-UEZ**

A claim for refund of Sales Tax paid must be filed within one (1) year of the invoice date.

A claim for refund of Use Tax paid must be filed within one (1) year of the invoice date when the item or service was purchased or within one (1) year of the date the item was withdrawn from a manufacturer's inventory for a taxable use.

The postmark date will determine if the A-3730-UEZ refund claim was submitted within one (1) year of the invoice date or date of taxable use.

Where to file the claim form

The claim form (A-3730-UEZ) and spreadsheet may be submitted through the U.S. Postal Service or through any other delivery service as follows:

By mailing with the United States Postal Service to:

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

By package delivery service (i.e.: FedEx or UPS) to:

New Jersey Division of Taxation
Sales Tax Refund Section – UEZ Unit
153 Halsey Street – 7th Floor
Newark, New Jersey 07101

When to File

A refund claim (A-3730-UEZ) may be filed once for each quarter of the calendar year. Refund claims may be filed after the 20th of each month following the end of a calendar quarter.

Filing may occur anytime after the designated date for each quarter but within one (1) year from the invoice date or taxable use.

Completion of Claim Form A-3730-UEZ**Section One – Taxpayer Information:**

Please provide the following information in the corresponding boxes on the claim form:

1. Taxpayer Business Name.
2. Taxpayer's New Jersey or Federal Identification number of business entity or if a sole proprietorship enter the Social Security number of the owner. This shall include the nine (9) digits, **and the three (3) suffix numbers**. An example: 111-222-333/**000**.
3. This box is for Division of Taxation use.
4. Taxpayer's Mailing Address. **All correspondence related to this claim and payment will be mailed to the attention of the individual listed and to the address entered.**
5. UEZ Permit Number. Enter the permit number(s) assigned to your business by the Department of Commerce to certify your participation in the Urban Enterprise Zone program.
6. Period for which claim is made:
Enter the beginning and ending dates for which claim is filed.
7. Total Refund Requested: Enter the total of the Sales & Use Tax being claimed for refund. This line must contain an accurate amount, not an estimated figure, and must
match the spreadsheet total.

Section Two –Method of Submission:

Select one of the two methods by placing an “X” in the appropriate block:

Method # 1 – Indicates the detailed spreadsheet (A-3730-UEZ-1) is submitted in electronic form on a compact disc for claims with 25 or more transactions

Method # 2 – Indicates a manual spreadsheet (A-3730-UEZ-1) is substituted for the electronic spreadsheet for claims with 25 or less transactions.

Section Three – Affirmation, Signature, Title, Date and Telephone Contact Number:**8. SIGNATURE –**

When the taxpayer is a corporation, the claim must include the corporate name followed by the signature and title of the officer having the authority to sign for the corporation. In the case of a partnership, either partner can sign. For a sole proprietorship the owner will sign. If submitted by a representative holding an Appointment of Taxpayer Representative, the representative may sign the claim form and attach the fully completed and executed Appointment of Taxpayer Representative form (M-5008-R) as explained below .

APPOINTMENT OF TAXPAYER REPRESENTATIVE -

Whenever a claim is executed by an agent on behalf of the taxpayer or when the taxpayer desires to be represented before the Division by someone other than the taxpayer, a completed and signed Appointment of Taxpayer Representative (M-5008-R) must accompany the refund claim form. This form may be obtained from the Division’s website at:

http://www.state.nj.us/treasury/taxation/pdf/other_forms/misc/m5008r.pdf

9. PRINTED – NAME and TITLE OF INDIVIDUAL SIGNING –

This is required should the Division need to contact a responsible party as part of the examination process.

10. DATE OF SIGNATURE –

Enter the date of signature.

11. TELEPHONE # --

To be used by the Division should additional information be necessary.

12. E-MAIL ADDRESS –

This is required when the taxpayer has e-mail capabilities and may be used should the Division need to request documentation of the taxpayer. To ensure contact, provide the name of the individual to whom this e-mail is to be directed.

Documentation of Refund Claim

Documentation to be Submitted with this claim:

- Spreadsheet with detail of claimed purchases:
 - Spreadsheet A-3730-UEZ-1 prepared and submitted:
 - on CD (compact disc) using an electronic spreadsheet which is compatible with Excel (.xls) or
 - manually prepared (for those claims with less than 25 transactions).
 - Provide the required information for each transaction in the format shown.
 - List each transaction included in determining the amount of tax requested for refund.
 - Be prepared and presented in the specified column arrangement (see “Spreadsheet Layout” for format to be used). The refund claim spreadsheet (A-3730-UEZ-1) is available on the Division’s website.

RETENTION OF RECORDS & DOCUMENTATION

Documentation of transactions claimed for refund – Pursuant to Section Three (Affirmation) the taxpayer has agreed to retain for a period of no less than 4 years and to make available upon request to the Division of Taxation the documentation to support all transactions claimed for refund.

Documentation to be Retained and provided upon request of the Division of Taxation consists of, but is not limited to:

- Sales Invoices:
 - A sales invoice must be:
 - A readable copy of each invoice included or requested.
 - Invoice must indicate:
 - Name of the UEZ business making the purchase.
 - Name of seller.
 - Invoice number.
 - Date of sale.
 - Description of the transaction as to property, number of units, or service performed.
 - Separately stated New Jersey Sales Tax.
 - Amount of the invoice excluding the Sales Tax.

- Shipped to address or location where service was performed.
 - For **cash transactions** the register tape should identify the property and/or service being purchased, location of the seller, transaction date and separately state the Sales Tax.
- Proof of Payment:
Proof of payment of Sales Tax or Use Tax must be furnished for each invoice submitted.

SALES TAX – Proof of Payment:

- Proof of payment of the Sales Tax indicated on the invoice may be one of the following:
 - Cancelled check (copy).
 - Imaged cancelled check (copy).
 - When cancelled checks are not returned by your financial institution – provide a copy of your disbursement for this invoice and a copy of the monthly account statement from the financial institution where this payment was made.
 - Electronic Funds Transfer is verifiable with a copy of your monthly financial institution statement.
- When payment to a vendor is for several invoices there must be documentation furnished which clearly indicates the invoices included with the particular payment to enable verification that the invoice claimed for refund has been paid in full including the Sales Tax.
- When proof of payment is documented by a means other than a copy of the cancelled check, an audit trail from the purchase invoice, to the payment authorization, and to the payment on the financial institution statement must be provided. The method of cross referencing between the purchase invoice and payment by your financial institution must be explained.

USE TAX – Proof of Payment:

When a refund claim is submitted with Use Tax self assessed and remitted, a detailed schedule must be supplied indicating each invoice included in determining the Use Tax remitted for each quarter. This should include at minimum the name of the seller, invoice number, invoice date, and amount subject to Use Tax or the amount of Use Tax determined due for this invoice.

When requested to submit Proof of Payment, should the taxpayer have questions concerning the cross referencing, please contact the Sales Tax Refunds – UEZ Unit, using one of the methods listed at the end of this publication.

SPREADSHEET REQUIREMENTSELECTRONIC SPREADSHEET -

Every claim of twenty-five (25) or more transactions is to be accompanied by an electronic computer spreadsheet and submitted on a CD (computer disc). A computer spreadsheet is a computer program that arranges numerical and textual data into a table of rows and columns. The computer sheet shall display information for each transaction included as the subject of the refund claim.

MANUAL SPREADSHEET -

For those refund claims with 25 or less transactions taxpayer may substitute a manual spreadsheet for the electronic spreadsheet. The manual spreadsheet must be prepared on an A-3730-UEZ-1 form, must contain all required information, and must be legible.

Spreadsheet Requirements (for Electronic and/or Manual):

- List each transaction included in determining the amount of tax requested for refund.
- Provide the required information for each transaction:
 - Invoice Date – The date shown on the purchase invoice as the date of the transaction.
 - Name of Vendor/Seller – the name of the business from whom the purchase was made.
 - Invoice Number – The identifying number placed on the invoice by the seller to identify the transaction.
 - Amount Subject to Refund – This is the qualifying portion of the tax paid or accrued. This may or may not be the entire taxable amount of the invoice.
 - Amount of Sales Tax Claimed –The Sales Tax indicated on the purchase invoice and claimed for refund.
 - Amount of Use Tax Claimed – Use Tax accrued and remitted by the qualified business entity.
 - Tax Rate – Indicate if the tax was paid at a rate of 7% or 3.5%.

(continued on next page)

- Location of Vendor/Seller – The appropriate identifying number or letter shall be entered to identify the location of the vendor/seller:
 - N = Tax Paid to a New Jersey Vendor/Seller.
 - O = Tax Paid to an Out-of-State Vendor/Seller.
 - When the Vendor/Seller is located within one of the following 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 (Boro)	21 = Orange	34 = Wildwood Crest
10 = Hillside	22 = Perth Amboy	35 = Wildwood (City)
11 = Irvington	23 = Phillipsburg	36 = North Wildwood (City)
12 = Jersey City	24 = Plainfield	37 = West Wildwood (Boro)
	25 = Pemberton	

- Description of property / service purchased – An adequate description of the purchase.
- Spreadsheet must indicate the total refund requested and agree with the amount entered in Box 7 of the A-3730-UEZ.

CREDITS – For Returned Items or Other Miscellaneous Adjustments

A credit memo is entered and noted as a negative amount by placing brackets () around both the amount entered in the “Amount Subject to Refund” column and the amount entered in the “Amount of Sales Tax Claimed” or “Amount of Use Tax Claimed” column.

Credit amounts should be subtracted when computing the totals on the Spreadsheet and when determining the amount requested for refund.

INCOMPLETE OR MISSING DATA

Incomplete or missing data on any electronic or manual spreadsheet may require the return of the refund claim for completion.

SUBMISSION OF SPREADSHEET (A-3730-UEZ-1)

The refund claim form (A-3730-UEZ) and a spreadsheet (A-3730-UEZ-1) are required for all submissions.

The computer spreadsheet is to be submitted on a CD (Compact Disk) and marked with the Business Name, ID #, and beginning and ending dates of claim.

The **manual spreadsheet** must be prepared and submitted on the A-3730-UEZ-1 form, contain all required information for each transaction, and be legible when handwritten.

Receipt of a spreadsheet (A-3730-UEZ-1), without simultaneous or prior filing of the A-3730-UEZ refund claim does not constitute the filing of a refund claim for statute of limitation purposes.

SCHEDULE OF LIABILITIES

Each refund claim requires a verification of the Schedule of Liabilities prior to the issuance of any refund. The Schedule of Liabilities is an account listing of tax returns not filed by a taxpayer (delinquencies) and/or unpaid tax, penalty or interest (deficiencies) due the Division.

A taxpayer with a Schedule of Liabilities will be informed in writing of all delinquent and deficient items. A letter will provide a taxpayer with a thirty (30) day period for clearing items on the Schedule of Liabilities. This letter will include a copy of the Schedule of Liabilities along with a telephone list. The telephone list will provide the various other sections within the Division of Taxation which the taxpayer may contact for clarification and follow up.

Following the thirty (30) day period provided above any unresolved liabilities may be used to offset an approved refund.

APPOINTMENT OF TAXPAYER REPRESENTATIVE

Whenever a claim is executed by an agent on behalf of the taxpayer or when the taxpayer desires to be represented before the Division by someone other than the taxpayer, a completed and signed Appointment of Taxpayer Representative (M-5008-R) must accompany the refund claim form. The form is available at:

http://www.state.nj.us/treasury/taxation/pdf/other_forms/misc/m5008r.pdf

PROPERTY & SERVICES **NOT ELIGIBLE** FOR REFUND

Purchases of the following property or services are **NOT ELIGIBLE** for refund:

- **Direct Mail** Processing Services
- **Catering** Services
- **Safety Deposit Box** Rentals
- **Storage** Services
- **Telecommunications** Services (Telephone, Computer, Tax, Beeper, Security Service)
- **Motor vehicles** and parts and supplies
- **Limousine** services
- **Parking** Fees
- **Membership** in a shopping club
- **Prepared food and beverages** (including alcoholic beverages)
- **Room** rentals
- **Admissions**
- **Items** purchased which are **not used exclusively** at the zone location.
- **Services** performed which are **not for use exclusively** at the zone location.

Questions & Answers

1. What is the time period for submitting purchases for refund?

For a purchase to be eligible for refund, a claim for refund must be submitted within 1 year of the purchase. The 1 year period is determined as beginning on the date shown on the purchase invoice. The postmark date determines the filing date of the refund claim and will determine if the refund request has been made within 1 year from the date of the purchase invoice.

2. If a qualified Urban Enterprise Zone business made purchases prior to July 15, 2006 and paid Sales Tax on the purchase, can it use the A-3730-UEZ refund claim?

No, purchases made prior to July 15, 2006 cannot be entered onto this claim form. Sales Tax paid on purchases made prior to July 15, 2006 may be claimed for refund by completing and submitting an A-3730 claim form.

3. Must the purchased property or service be used in an Urban Enterprise Zone to qualify for refund of the tax?

Yes, the purchased property or service must be used exclusively at the physical location of the qualified Urban Enterprise Zone business. If the property or service is utilized or performed at any location other than the above physical location it is not for exclusive use and would be subject to tax.

4. If my qualified Urban Enterprise Zone Business makes a purchase from an out-of-state vendor/supplier and no sales tax was charged on the transaction is there any tax due?

Yes, when any purchase is made from a non-registered vendor/supplier and no sales tax has been charged, use tax is due on the transaction. Use tax is to be computed on all transactions for taxable tangible personal property or services when the vendor/seller has not collected tax from the purchaser.

5. If my qualified Urban Enterprise Zone Business makes a purchase from a New Jersey located vendor/supplier and no sales tax was charged on the transaction is there any tax due?

Yes, when any purchase is made from a non-registered vendor/supplier and no sales tax has been charged, use tax is due on the transaction. Use tax is to be computed on all transactions for taxable tangible personal property or services when the vendor/seller has not collected tax from the purchaser.

6. How is Use Tax determined, and what rate is used in the calculation?

Use tax is due on the taxable amount. The rate to be applied is 7% on all transactions with out-of-state vendor/suppliers, 7% on all transactions with New Jersey vendor/suppliers, and 3.5% on those transactions where the placement of the order was

made face-to-face with a vendor/supplier who is a qualified Urban Enterprise Zone business.

7. How would my business submit Use Tax on out-of-state and New Jersey purchases?

As purchases of taxable tangible personal property or services are made the company will accrue the Use Tax due on the purchase. This may be accomplished in several ways, two of which are:

- by maintaining a detailed listing of each transaction subject to Use Tax for the month or
- when coding an invoice for payment to code the amount of the Use Tax to a Use Tax Payable account.

In both instances the minimum detail to include and maintain in your listing or account detail would be the invoice date, name of vendor/seller, invoice number, and use tax due. Each month when filing the form UZ-50 the amount of Use Tax due would be entered onto line 7 and remitted as part of the payment for that return.

8. Are there any purchases, made by my business, that are not eligible for a refund of the Sales & Use Tax paid?

Yes, there are several types of purchases that are not eligible for a refund of the Sales & Use Tax paid or self assessed. The Sales & Use Tax must be paid on the following purchases:

- Energy – Unless the taxpayer has been granted a UZ-6 status as relating to energy purchases.
- Telecommunications
- Motor Vehicles
- Inventory – Supply items used by your business that are withdrawn from this inventory and removed for use at other locations of your business that are not UEZ locations remain subject to Sales & Use Tax.
- Tangible Personal Property used both within and outside of the UEZ business location. (Examples: laptop computers, tools for a field repairman). Exemption is only granted to tangible personal property and services used exclusively at the business location of the UEZ business.

9. When a business has locations, both in a UEZ and outside of a UEZ, and purchases are made to be used by any of these locations (centralized purchasing) how do I determine when to pay Sales Tax or self-assess Use Tax?

When purchases are made or shipped either to your location within a UEZ or to your New Jersey location outside of a UEZ, sales **or** use tax is due at the time of purchase unless the tangible personal property or service is exempt under another section of the Sales & Use Tax Act.

10. A business has centralized purchasing, located within a UEZ. Per the above question and answer sales or use tax is due upon the purchase, unless there is another section of the Sales & Use Tax Act which permits the purchase to be exempt. If sales or use tax was paid upon the transaction and the item is then moved from the centralized purchasing location in the UEZ to one of our business locations not holding a UEZ permit may a refund claim be filed?

No, when sales or use tax was paid at the time of purchase and the item was later removed from the UEZ designated location (per the permit) it will not qualify for refund because it is not used exclusively within the business location as designated on the UEZ permit.

11. A manufacturer, located in a UEZ, has occasions when manufactured product is removed from inventory and used by the business. Is there Sales or Use Tax due upon the withdrawal and use of the product?

Yes, when a manufacturer removes items from their manufacturing inventory for use by the business, Use Tax is due on the item at the date of withdrawal. The manufacturer should self-assess the Use Tax and remit it on the monthly Sales & Use Tax return.

Example: The business manufactures sweeping equipment by purchasing the various components, assembling these into a sweeper and places the sweeper into inventory until sold to a customer. While cleaning up in the plant or office the staff requires new sweeping equipment. The required equipment is then withdrawn from inventory and this use requires the calculation and remittance of Use Tax based on the cost of the sweeper. The tax is computed and remitted with the next monthly Sales & Use Tax return filed.

12. Is self-assessed and remitted Use Tax eligible for refund?

Yes, it is eligible for refund and the claim for refund must be submitted:

- For withdrawal from manufactured inventory , within one (1) year from the date of withdrawal
- For purchases, within one (1) year from the date of the invoice.

13. What documentation is required for items withdrawn from inventory?

Documentation relating to withdrawal of items from inventory should be in a format to indicate the item(s), quantity, cost, and the location where the inventory was pulled from and the location(s) where the item(s) are to be used.

14. Why would a full or partial denial occur?

There are many reasons that may lead to an item being denied:

- the item(s) denied are not eligible for a refund due to the nature of the item and/or service,
- how the item and/or service is utilized by your business, or
- where the use of the item and/or service occurred.

Denials are subject to appeal rights.

15. What is the perfection date and how is it determined?

The perfection date is the date the Division has received both the refund claim form (A-3730-UEZ) and the spreadsheet (A-3730-UEZ-1). The perfection date may be the original postmark date for those claims that are submitted and contain both forms.

The perfection date determines the beginning of the 6-month period afforded to the Division to conduct the examination, make a determination, and pay to the taxpayer any approved refund amount. If the payment of the approved amount extends beyond the 6 months then the State is obligated to pay interest to the taxpayer from the date of perfection.

16. Is interest paid on refunds?

Not all refunds are eligible for the payment of interest. Interest is due on those refunds that are not paid within 6 months from the date of perfection (see previous question pertaining to perfection date).

Contact Information for UEZ Refunds

NEWARK OFFICE

(For US Postal Service)

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

(For Package Delivery Service)

NJ Division of Taxation
Sales Tax Refund Section – UEZ Unit
153 Halsey Street – 7th Floor
Newark, New Jersey 07101

Telephone Contact:

Newark UEZ Refund

Main Number **(973) 648-3900** AND REQUEST UEZ REFUND SECTION

FAX Number **(973) 648-3929**

E-Mail Contact:

Questions or responses may be sent by e-mail to:

uez.refunds@treas.state.nj.us

The subject line of your e-mail shall contain the Business Name, Identification Number and Claim Number.