

Plaintiff or Filing Attorney Information:

Name _____

NJ Attorney ID Number _____

Address _____

Telephone Number _____ Email Address _____

Plaintiff,

v.

Defendant.

Tax Court of New Jersey

Docket No. _____

**Civil Action
Complaint
(State Tax)**

1. Plaintiff contests (check one):

- a. Tax assessment(s) made by the Director of the Division of Taxation, as shown on the attached information schedules which is/are made a part of this complaint.
- b. The denial of plaintiff's claim for refund(s) by the Director of the Division of Taxation, as shown on the attached information schedule(s) which is/are made a part of this complaint.

2. This complaint contests separate assessment(s) or refund denial(s) under _____ different tax statutes. Each tax is included as a separate count and each is shown on a separate information schedule attached to the face of this complaint.

3. The facts and contentions upon which the plaintiff relies are:

Wherefore, Plaintiff demands that said assessment, penalty and interest be set aside or reduced, or taxes previously paid be refunded, together with such other relief as may be appropriate.

Date

Signature of Plaintiff or Attorney for Plaintiff

NOTE:

1. The use of this printed form is optional. Any complaint submitted for filing shall set forth the claim for relief and a statement of the facts on which the claim is based, and shall conform to the rules of court. The wording in this sample form may be modified to conform to the claim made and relief sought in a particular case. However, the applicable State Tax Case Information Statement must be attached to the **face** of the complaint.
2. A complaint for review of a State tax assessment or the denial of a claim for refund must be received in the Tax Court Administrator's Office within the **90-day time** period provided by the rules of court together with proof of service as required and the correct filing fee.
3. If you are contesting a State tax administered by an agency other than the Division of Taxation, this form must be modified so that the defendant will be the Director of the State agency administering the tax in contest.
4. A copy of the notice or determination in controversy must be attached to the complaint. Rule 8:3-5(b)(1).
5. A complaint by a taxpayer seeking review of a certification of debt issued by the Director of the Division of Taxation pursuant to *N.J.S.A. 54:49-12* shall have attached thereto, where available, copies of the Certificate of Debt and the underlying assessment. The complaint shall state whether the issuance of the Certificate of Debt or the underlying assessment is being challenged. A challenge to the assessment may be reviewed only if the applicable period for filing a complaint to challenge this assessment had not previously expired.

Please note:

Rule 1:38-7(b) requires attorneys and self-represented litigants to redact (remove) confidential personal identifiers from all documents prior to filing, unless required by statute, court rule, administrative directive or court order.

Rule 1:38-7(a) defines a confidential personal identifier as a *Social Security number, driver's license number, vehicle plate number, insurance policy number, active financial account number, or active credit card number*. An active financial account number may be identified by the last four digits when the account is the subject of litigation and cannot otherwise be identified.

It is not the responsibility of court staff to redact (remove) confidential personal identifiers when included in pleadings or other documents submitted to the court.

PROOF OF SERVICE

1. On _____, I, the undersigned, served upon the Director of the Division of Taxation personally **or** by registered or certified mail, return receipt requested (strike out one), a copy of the within complaint.
2. On _____, I, the undersigned, served upon the Attorney General of the State of New Jersey personally **or** by registered or certified mail, return receipt requested (strike out one), a copy of the within complaint.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Date

Signature of Plaintiff or Attorney for Plaintiff

Tax Court of New Jersey

Tax Court Management Office
(609) 815-2922



P. O. Box 972
Trenton, New Jersey
08625-0972

The complaint, supporting documents and filing fee must be mailed to the Tax Court Management Office at the above address.

Service must be made on the Office of the Attorney General and the Director, Division of Taxation by emailing your complaint and supporting documents to the addresses shown below:

Director, Division of Taxation - nj.taxationECourt@treas.nj.gov and
Office of the Attorney General - NJAG.ElectronicService.CivilMatters@law.njoag.gov

If you cannot email your complaint, you must send a hard copy of your complaint and supporting documents to the addresses shown below:

Director, Division of Taxation
3 John Fitch Way
P. O. Box 240
Trenton, NJ 08695

and

Office of the Attorney General
RJ Hughes Justice Complex
P. O. Box 112
Trenton, NJ 08625