



ARCHER & GREINER, P.C.  
ATTORNEYS AT LAW

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## *Client Advisory*

### 2009 New Jersey Tax Amnesty Program

The New Jersey Division of Taxation has established a 45-day tax amnesty program, which will run from May 4, 2009 through June 15, 2009. The Amnesty Program only applies to New Jersey tax liabilities for tax returns that were due on or after January 1, 2002, but before February 1, 2009. The Amnesty Program waives all penalties (civil and criminal), recovery cost fees and one-half of the interest due for unpaid back taxes as of May 1, 2009, in return for the taxpayer filing all past-due tax returns, paying all past due taxes and paying one-half of the accrued interest during the amnesty period.

In order to take advantage of the Amnesty Program, a taxpayer cannot be under criminal investigation or under charge for a state tax matter. The Director of the Division of Taxation must approve a grant of amnesty for taxpayers that have received assessments which are currently being reviewed administratively or in court as of March 17, 2009.

At this time, the procedural rules for this program have not been made available. If you have any questions, please feel free to contact Gordon Moore, who chairs our Tax Group, at (856) 354-3087, or [gmoore@archerlaw.com](mailto:gmoore@archerlaw.com).

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