

P.L. 1996, CHAPTER 10, *approved March 28, 1996*
Senate No. 489 (*First Reprint*)

1 **AN ACT** concerning taxpayers' signature requirements on gross income
2 tax returns, amending N.J.S.54A:8-1.

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4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

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7 1. N.J.S.54A:8-1 is amended to read as follows:

8 54A:8-1. Payment of tax; returns; extension of time. With respect
9 to each taxpayer, the tax imposed by this act shall be due and payable
10 annually, hereafter, in the manner provided in this section:

11 a. Every taxpayer shall annually pay the tax imposed by this act
12 with respect to all or any part of each of his fiscal or calendar
13 accounting years beginning on and after July 1, 1976, to be computed
14 as in this act provided, for such fiscal or calendar accounting year or
15 part thereof, on a return which shall be filed, in the case of a taxpayer
16 reporting on a calendar year basis, on or before April 15 following the
17 close of such calendar year, or, in the case of a taxpayer reporting on
18 a fiscal year basis, on or before the fifteenth day of the fourth month
19 following the close of such fiscal year, and the full amount of the tax
20 shall be due and payable on or before the date prescribed herein for
21 the filing of the return.

22 In the case of a taxable year which ends on or after July 1, 1976,
23 and prior to December 31, 1976, an income tax return for such
24 taxable year shall be filed on or before April 15, 1977.

25 b. Each return shall carry a [certificate signed] signature by the
26 taxpayer [to the effect] ¹certifying¹ that all statements contained
27 therein are true, under the same penalties as for perjury committed.
28 The director is authorized to promulgate regulations and procedures
29 setting forth the manner in which a taxpayer may satisfy the signature
30 requirement. Blank forms of return shall be furnished on application,
31 but failure to secure the form shall not relieve any taxpayer of the
32 obligation of making any return herein required. Subject to regulations
33 under this act and in such form as may be indicated thereby, taxpayers
34 whose net income taxable under this act is or may be subject to tax
35 under a similar law of another jurisdiction may be permitted to file a
36 simple, short form return attached to a copy of his return as filed or
37 about to be filed by him in such other jurisdiction.

38 Subject to regulations under this act, reasonable extensions of time
39 for good cause shown, may be granted for not more than 6 months
40 unless exceptional circumstances justify a longer period, within which

EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹ Senate SBA committee amendments adopted January 29, 1996.

1 returns may be filed.

2 In addition, persons in active service with the Armed Forces of the
3 United States, who may be prevented by distance or injury or
4 hospitalization arising out of such service, may be allowed such
5 extension of time for the filing of returns, without interest or penalty,
6 as may be fixed by regulations under this act.

7 (cf: N.J.S.54A:8-1)

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9 2. This act shall take effect immediately ¹and apply to returns filed
10 on and after January 1, 1996¹ .

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16 Permits the Director of the Division of Taxation in the Department of
17 the Treasury to establish the manner in which the taxpayer signature
requirement on gross income tax returns may be satisfied.