

SENATE, No. 444

STATE OF NEW JERSEY

INTRODUCED JANUARY 18, 1996

By Senator KENNY

1 AN ACT authorizing the use of a verbal signature for taxpayers to
2 certify their gross income 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
9 respect to each taxpayer, the tax imposed by this act shall be due and
10 payable 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 taxable
24 year shall be filed on or before April 15, 1977.

25 b. Each return shall [carry a certificate signed] be certified by the
26 taxpayer, in the form of a written signature or a spoken
27 electromagnetic recording as may be determined by the director, [to
28 the effect] that all statements contained therein are true, under the
29 same penalties as for perjury committed. Blank forms of return shall
30 be furnished on application, but failure to secure the form shall not
31 relieve any taxpayer of the obligation of making any return herein
32 required. Subject to regulations under this act and in such form as
33 may be indicated thereby, taxpayers whose net income taxable under
34 this act is or may be subject to tax under a similar law of another

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

Matter underlined thus is new matter.

1 jurisdiction may be permitted to file a simple, short form return
2 attached to a copy of his return as filed or about to be filed by him in
3 such other jurisdiction.

4 Subject to regulations under this act, reasonable extensions of time
5 for good cause shown, may be granted for not more than 6 months
6 unless exceptional circumstances justify a longer period, within which
7 returns may be filed.

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

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

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15 2. This act shall take effect immediately.

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STATEMENT

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20 Under current law, taxpayers are required to certify the accuracy of
21 gross income tax returns by signing their name under penalty of
22 perjury. This signature represents the taxpayer's oath that the
23 information contained in the tax return is accurate and that no
24 intentional attempt has been made to defraud the State.

25 At present, taxpayers can only certify the accuracy of a tax return
26 by a written signature. This bill will give a recorded spoken
27 certification equal legal status to a written signature, and will permit
28 taxpayers to certify the accuracy of a tax return by making a recorded
29 "verbal signature." By allowing a "verbal signature," this bill permits
30 the Department of the Treasury to develop a program enabling
31 taxpayers to file gross income tax returns over the telephone.

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37 Authorizes use of a "verbal signature" for taxpayers to certify their
gross income tax returns.