AIR TOXICS SURCHARGE REPEAL AND REFUND INFORMATION

PLEASE DO NOT REMIT YOUR AIR TOXICS SURCHARGE RETURN ASSESSMENT NOTICE WITH PAYMENT TO THE DIVISION.

Please be advised that the AIR TOXICS SURCHARGE (P.L. 2004, c. 51) HAS BEEN RETROACTIVELY REPEALED pursuant to P.L.2005, c. 141. No Air Toxics Surcharge is due for the calendar year 2004 or thereafter.

Assembly Bill 3667, which provides for repeal, was passed by the New Jersey Assembly on March 14, 2005 (77-0-0), passed by the New Jersey Senate on June 27, 2005 (34-0) and was approved by Governor Richard J. Codey on July 7, 2005.

APPLYING FOR AN AIR TOXICS SURCHARGE REFUND

Although the Air Toxic Surcharge has been repealed, refunds of Surcharge payments remitted are not automatic. To initiate a refund, complete a <u>Claim for Refund (Form A-3730)</u> and send to the following address:

NJ Division of Taxation Sales Tax Refund Section P.O. Box 264 Trenton, NJ 08695-0264

To expedite your refund claim, please complete SECTION ONE of the form entirely. Be sure to note the Type of Tax in space "5" as "Air Toxics Surcharge", and enter an amount in space "8" that accurately reflects the amount paid.

In SECTION TWO, note repeal as the basis for the refund claim. Be advised that no supporting documentation is necessary to process your claim as long as the information provided on the face of the form is consistent with Division records.

Sign the Claim as instructed in SECTION THREE.

For questions, contact the Regulatory Services Branch at (609) 292-5994 or in writing at P.O. Box 269, Trenton, NJ 08695-0269.