



State of New Jersey
 DEPARTMENT OF THE TREASURY
 DIVISION OF TAXATION

Responsible Person Acknowledgement and Judgment Authorization

Name: _____

Title: _____

Tax ID: _____

Business Name: _____

Address: _____

Effective Date: _____

What is a Responsible Person?

A responsible person may be any officer or employee of any entity other than a sole proprietorship who is under the duty to collect and remit trust fund taxes (listed on page 2) and personal liability taxes to the State of New Jersey on behalf of the entity. A responsible person may be held personally liable for any of these taxes due from the entity.

How is it determined that an officer or employee is responsible? In 1993, the Tax Court of New Jersey addressed the issues of responsible persons in a case, *Cooperstein v. Director, Division of Taxation, 13 NJ Tax 68*. The Court analyzed the following nine factors in their determination. Please check the factors that apply to you:

1. **The contents of the corporate by-laws authorize you to act on behalf of the business.**
2. **Status as an officer and/or stockholder.**
3. **Authority to sign checks and exercise of this authority.**
4. **Authority to hire and fire and exercise of this authority.**
5. **Responsibility to prepare and/or sign tax returns.**
6. **Day-to-day involvement in the business or responsibility for management.**
7. **Power to control payment of corporate creditors and taxes.**
8. **Knowledge of failure to remit taxes when due.**
9. **Derivation of substantial income or benefits from the corporation.**

I understand there is no set number, which qualifies me as a responsible person. I have checked all appropriate boxes on the prior page. By signing my name below, I am acknowledging I am in fact a **responsible person** for the business shown for the tax periods designated. By initialing each page where indicated, I am also acknowledging that I have received and understand the terms of this authorization.

Signatories of this form also acknowledge responsibility for filing of returns and payment of trust fund and personal liability taxes owing to the State of New Jersey, Division of Taxation for the activities of the business indicated. This includes all the following trust fund and personal liability taxes as applicable: Sales & Use Tax, Gross Income Withholding Tax, Motor Fuels Tax, 9-1-1 Emergency Response Fee, Atlantic City Luxury Tax, Cape May Tourism Tax, Hotels/Motels State Occupancy Fee and Municipal Occupancy Tax, Motor Vehicle Tire Fee, and Tobacco and Nicotine Products Wholesale Sales and Use Tax.

Tax Types

Tax: _____ From: _____ To: _____

Tax: _____ From: _____ To: _____

Tax: _____ From: _____ To: _____

Tax: _____ From: _____ To: _____

Tax: _____ From: _____ To: _____

I hereby acknowledge the debt of \$_____ per the attached Scheduled of Liabilities and request the proposed Deferred Payment Plan be accepted and expedited.

Your Deferred Payment Plan may not necessitate the Division issuing a Demand for Payment letter or the filing of a Certificate of Debt. Please check the Division's Deferred Payment Plan parameters at: <http://www.state.nj.us/treasury/taxation/questions/deferred1.shtml>

I acknowledge receipt of the Demand for Payment letter for my business dated _____ subsequently referred to as the Notice. In addition, I affirmatively request that the New Jersey Division of Taxation forgo the 30/90 day demand period and file judgment against me for the non-judgmented portion of my trust tax liability.

I further understand that Certificates of Debt may be entered against me personally as well as my business in order to protect the State and secure payment of the debt.

I declare this Responsible Person Acknowledgement, which examined to the best of my knowledge and belief is true and correct.

Signature: (Responsible Person) Date

Social Security Number

Approved by Date