



State of New Jersey  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO Box 269  
TRENTON, NJ 08695-0269

JAMES E. MCGREEVEY  
Governor

JOHN E. MCCORMAC, CPA  
State Treasurer

PIN:

Dear Taxpayer:

All providers of cosmetic medical procedures or tangible personal property or occupancies that are required for or directly related to such procedures are required to collect a 6% gross receipts tax on receipts from such cosmetic medical procedures and related goods and occupancies. This new tax, which was authorized by legislation enacted in June 2004 (P.L. 2004, c.53), applies to procedures performed or goods or occupancies purchased on or after September 1, 2004.

All providers required to collect the tax must register to do so and must file quarterly returns for each calendar quarter *even if they had no receipts that were subject to the tax for that particular quarter*. If you determine that you are required to collect the cosmetic medical procedures gross receipts tax, you must update your existing New Jersey registration record to report that you are required to collect the tax, if you have not already done so. To update your record or to register your business for the first time, go to [www.state.nj.us/njbgs/services.html](http://www.state.nj.us/njbgs/services.html).

Cosmetic medical procedures gross receipts tax returns (Form CMPT-100) are due on or before the 20th day of the month following the close of the calendar quarter and must be filed either online or by phone. There are no paper returns. Returns and payments covering the period September 1 through September 30, 2004, are due October 20, 2004.

In addition to filing Form CMPT-100 electronically, you must make your quarterly payments electronically as well, either by electronic check (e-check), electronic funds transfer, or credit card. There is no charge for filing cosmetic medical procedures gross receipts tax returns online or by phone. However, if you choose to pay by credit card, a convenience fee of 2.5% of your liability must be paid directly to Official Payments Corporation.

Providers who are required to collect the cosmetic medical procedures gross receipts tax do so as trustees on behalf of the State of New Jersey. Thus, business owners, partners, corporate officers, and some employees of such businesses may be held *personally liable* for failure to collect the tax when required or for failure to file returns and remit any taxes due on a timely basis. In addition to

interest on any unpaid taxes, the Division of Taxation will impose late filing penalties of 5% per month of the balance due not to exceed 25% of such liability plus a \$100 per month penalty for each month the return is late, and late payment penalty of 5% of the balance of the taxes due and paid late.

To file Form CMPT-100 online or by phone you will need a PIN (or the first four characters of your registered taxpayer name), along with your 12-digit New Jersey Taxpayer Identification Number. If you are already registered to collect the tax, your PIN appears at the beginning of this letter. Keep your PIN in a secure location, and be sure it remains confidential. If this letter does not contain a PIN, you are not yet registered to collect the tax and must do so immediately if you are required to collect the tax.

- **File Online:** Go to the Division of Taxation Web site ([www.state.nj.us/treasury/taxation/](http://www.state.nj.us/treasury/taxation/)), choose "File Online" on the navigation bar, scroll down to "Cosmetic Medical Procedures Gross Receipts Tax," and select "Form CMPT-100."
- **File by Phone:** Complete the enclosed worksheet, call the Business Paperless Telefiling System at 1-877-829-2866 (toll-free from Touch-tone phones anywhere), and select "5" from the menu to file your cosmetic medical procedures gross receipts tax return. Returns can be filed by phone beginning October 15, 2004.

For more information about the cosmetic medical procedures gross receipts tax, visit our Web site at [www.state.nj.us/treasury/taxation/cosmetic.shtml](http://www.state.nj.us/treasury/taxation/cosmetic.shtml), or call the Division's Customer Service Center at 609-292-6400 during normal business hours.

Sincerely,



Robert K. Thompson  
Director  
NJ Division of Taxation