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BEEN RETROACTIVELY REPEALED pursuant to P.L.2005, c. 141.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Although the Air Toxic Surcharge has been repealed, refunds of Surcharge payments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 Claim for Refund (Form A-
3730) 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.