

## Administrative:

### New Jersey Division of Taxation Announces 24-Month Pilot Mediation Program that Begins October 1

*Tax Bulletin No. TB-115: Mediation Pilot Program for Corporation Business Tax and Sales and Use Tax*, N.J. Div. of Tax. (4/15/25). The New Jersey Division of Taxation (Division) posted a tax bulletin announcing that it will begin a pilot mediation program on October 1, 2025, offering “a new option allowing taxpayers to resolve certain types of state tax controversies with the expectation of reducing the number of protests progressing to the Conference and Appeals Branch (“CAB”) and the complaints filed with the New Jersey Tax Court.” According to the Division, this program will run for 24 months from October 1, 2025, to September 30, 2027, and will be limited to certain controversies involving New Jersey’s corporation business tax (CBT) and sales and use taxes “for all business entity types.” After this 24-month period, the Division states that it will analyze and evaluate the program to determine its utility and effectiveness, whether it should be made permanent, and whether enabling legislation and regulations may be needed to finalize a permanent mediation program.

**URL:** <https://www.nj.gov/treasury/taxation/pdf/pubs/tb/tb115.pdf>

The bulletin explains that this pilot mediation program will involve an informal meeting between the Division’s audit representatives and a taxpayer or taxpayer representative with a trained mediator who will guide the discussion and process. According to the bulletin, the mediator will *not* be empowered to impose a settlement on the parties but will “actively facilitate and encourage a discussion between parties thereby offering participants an opportunity to arrive at a mutually agreeable resolution of the pending tax controversy.” The assigned mediator, although employed by the Division, “will not advocate for or work to sustain” the Division’s position. Rather, “the assigned mediator will serve as an unbiased and impartial facilitator working to enable the opposing parties to reach a fair and equitable settlement that both parties can voluntarily accept – understanding both the advantages and disadvantages of resolving the controversy.” Please contact us with any questions.

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