

TAX COURT OF NEW JERSEY JOURNAL REPORT STATE CASES FILED from 01/01/2024 to 09/04/2024

Case Title	Status	File Date	Judge	Case Type
2024000028				
STERN LIGHT INN, INC. AND ETTORE TIERI V DIRECTOR, DIVISION OF TAXATION	OPEN	01/09/2024	SUNDAR, P.J.T.C.	Gross Income
STERN LIGHT INN, INC. AND ETTORE TIERI V DIRECTOR, DIVISION OF TAXATION	OPEN	01/09/2024	SUNDAR, P.J.T.C.	Sales and Use
STERN LIGHT INN, INC. AND ETTORE TIERI V DIRECTOR, DIVISION OF TAXATION	OPEN	01/09/2024	SUNDAR, P.J.T.C.	Corporation Business
2024000030				
ESTATE OF BRIDGET GALLIGAN V DIRECTOR, DIVISION OF TAXATION	OPEN	01/09/2024	NUGENT, J.T.C.	Inheritance Tax
2024000039				
SHEILON A WHARTON V DIRECTOR, DIVISION OF TAXATION	OPEN	01/09/2024	NUGENT, J.T.C.	Property Tax Reimbursement
2024000044				
GUTTERING BY GARY AND CHRISTOPHER E. RAAB V DIRECTOR, DIVISION OF TAXATION	OPEN	01/12/2024	CIMINO, J.T.C.	Sales and Use
2024000053				
ZERLINDA RODRIGUEZ RESPONSIBLE PARTY OF METICULOUS CLEANING SERVICES V DIRECTOR, DIVISION OF TAXATION	CLOSED	01/12/2024	SUNDAR, P.J.T.C.	Gross Income
ZERLINDA RODRIGUEZ RESPONSIBLE PARTY OF METICULOUS CLEANING SERVICES V DIRECTOR, DIVISION OF TAXATION	CLOSED	01/12/2024	SUNDAR, P.J.T.C.	Sales and Use
ZERLINDA RODRIGUEZ RESPONSIBLE PARTY OF METICULOUS CLEANING SERVICES V DIRECTOR, DIVISION OF TAXATION	CLOSED	01/12/2024	SUNDAR, P.J.T.C.	Corporation Business
2024000103				
SARAVANAN, ELAYAPERUMAL MANI V DIRECTOR, DIVISION OF TAXATION	OPEN	01/20/2024	NOVIN, J.T.C.	Employer Withhold (payroll) Taxes
2024000159				
BAYER HEALTHCARE PHARMACEUTICALS, INC. V DIRECTOR, DIVISION OF TAXATION	OPEN	01/22/2024	SUNDAR, P.J.T.C.	Sales and Use
2024000333				
RISDEN HOLDINGS LLC V DIRECTOR, DIVISION OF TAXATION	OPEN	01/29/2024	NUGENT, J.T.C.	Gross Income
RISDEN HOLDINGS LLC V DIRECTOR, DIVISION OF TAXATION	OPEN	01/29/2024	NUGENT, J.T.C.	Sales and Use
2024000334				
NITE TIME DECOR BY RH LLC V DIRECTOR, DIVISION OF TAXATION	OPEN	01/29/2024	NUGENT, J.T.C.	Gross Income
NITE TIME DECOR BY RH LLC V DIRECTOR, DIVISION OF TAXATION	OPEN	01/29/2024	NUGENT, J.T.C.	Sales and Use
2024000378				
SET N STONE LLC V DIRECTOR, DIVISION OF TAXATION	OPEN	02/01/2024	CIMINO, J.T.C.	Sales and Use
2024000532				
476 ROUTE 520 CORP. V DIRECTOR, DIVISION OF TAXATION	OPEN	02/11/2024	BRENNAN, J.T.C.	Gross Income
476 ROUTE 520 CORP. V DIRECTOR, DIVISION OF TAXATION	OPEN	02/11/2024	BRENNAN, J.T.C.	Sales and Use
476 ROUTE 520 CORP. V DIRECTOR, DIVISION OF TAXATION	OPEN	02/11/2024	BRENNAN, J.T.C.	Corporation Business
2024000658				
SZ WHOLESALE. INC. V STATE OF NEW JERSEY, DEPARTMENT OF THE TREASURY, DIVISION OF TAXATION	OPEN	02/15/2024	CIMINO, J.T.C.	Tobacco Prod Wholesale Sales & Use
2024001040				
MICHAEL AND ROSEANN GIAMMARINO V DIRECTOR, DIVISION OF TAXATION	OPEN	02/26/2024	NOVIN, J.T.C.	Gross Income
2024001074				
ANGIE PARK V DIR. DIVISION OF TAXATION	OPEN	02/26/2024	Orsen	Fair Homestead Rebate
2024001118				
AIG TECHNOLOGIES, INC. V DIRECTOR, DIVISION OF TAXATION	OPEN	02/28/2024	NUGENT, J.T.C.	Sales and Use

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2024001121				
LEGEND LOUNGE LLC V DIRECTOR,DIVISION OF TAXATION	OPEN	02/28/2024	SUNDAR, P.J.T.C.	Tobacco Prod Wholesale Sales & Use
2024001439				
JOSEPH VULPIS-JOURNEYMEN CONSTRUCTION LIMITED LIABILITY COMPANY V DIRECTOR, DIVISION OF TAXATION	OPEN	02/28/2024	MURRAY, J.T.C.	Sales and Use
2024001498				
JAMES STOMBER JR. & KATHY STOMBER V DIRECTOR,DIVISION OF TAXATION	OPEN	03/05/2024	SUNDAR, P.J.T.C.	Gross Income
2024001521				
ARNOLD J MADRIGALE T/A ARNOLD'S PRIME MEATS V DIRECTOR,DIVISION OF TAXATION	OPEN	03/05/2024	BRENNAN, J.T.C.	Sales and Use
ARNOLD J MADRIGALE T/A ARNOLD'S PRIME MEATS V DIRECTOR,DIVISION OF TAXATION	OPEN	03/05/2024	BRENNAN, J.T.C.	Litter Control Tax
2024001522				
ARNOLD AND DENISE MADRIGALE V DIRECTOR,DIVISION OF TAXATION	OPEN	03/05/2024	BRENNAN, J.T.C.	Gross Income
ARNOLD AND DENISE MADRIGALE V DIRECTOR,DIVISION OF TAXATION	OPEN	03/05/2024	BRENNAN, J.T.C.	Responsible Person Status
2024001572				
THE TOBACCO SHOP, INC. V NEW JERSEY DIVISION OF TAXATION	OPEN	03/06/2024	SUNDAR, P.J.T.C.	Tobacco Prod Wholesale Sales & Use
2024002110				
PARADISE CENTER, INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	03/12/2024	Orsen	Gross Income
PARADISE CENTER, INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	03/12/2024	Orsen	Sales and Use
PARADISE CENTER, INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	03/12/2024	Orsen	Corporation Business
2024002111				
DEEB ALMAGHRABI V DIRECTOR,DIVISION OF TAXATION	OPEN	03/12/2024	Orsen	Gross Income
DEEB ALMAGHRABI V DIRECTOR,DIVISION OF TAXATION	OPEN	03/12/2024	Orsen	Sales and Use
2024002783				
AT&T SERVICES, INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	03/18/2024	NOVIN, J.T.C.	Corporation Business
2024006414				
SELECTIVE INSURANCE COMPANY OF AMERICA V DIRECTOR,DIVISION OF TAXATION	OPEN	04/01/2024	NUGENT, J.T.C.	Sales and Use
2024006488				
NUWAVE COMMUNICATIONS LLC V DIRECTOR, DIVISION OF TAXATION	OPEN	04/08/2024	SUNDAR, P.J.T.C.	Sales and Use
NUWAVE COMMUNICATIONS LLC V DIRECTOR, DIVISION OF TAXATION	OPEN	04/08/2024	SUNDAR, P.J.T.C.	Emergency Response Fee
2024006527				
KURT KUHLMAN V DIRECTOR, DIVISION OF TAXATION	OPEN	04/10/2024	CIMINO, J.T.C.	Property Tax Reimbursement
2024006641				
BILL BROWN V DIRECTOR, DIVISION OF TAXATION	CLOSED	04/12/2024	SUNDAR, P.J.T.C.	Property Tax Reimbursement
2024006933				
ALLEN LLOYD V DIRECTOR, DIVISION OF TAXATION	CLOSED	04/25/2024	MURRAY, J.T.C.	Property Tax Reimbursement
2024006964				
SLICE OF LIFE INC V DIRECTOR,DIVISION OF TAXATION	OPEN	04/26/2024	NOVIN, J.T.C.	Sales and Use
2024006965				
ANDREW RISCH V DIRECTOR,DIVISION OF TAXATION	OPEN	04/26/2024	NOVIN, J.T.C.	Responsible Person Status
2024007323				
BRIAN HEKKER V NEPTUNE TOWNSHIP	ADMINISTRATIVELY CLOSED	05/01/2024	SUNDAR, P.J.T.C.	10 Day Deficiency
2024007326				

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Case Title	Status	File Date	Judge	Case Type
GARY R. (DECEASED) AND SUSAN S. KOZIK V DIRECTOR,DIVISION OF TAXATION	OPEN	05/03/2024	CIMINO, J.T.C.	Gross Income
2024007346				
PIVOTAL UTILITY HOLDINGS, INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	05/07/2024	CIMINO, J.T.C.	Sales and Use
2024007357				
SEASHORE FLOORS LLC V DIRECTOR,DIVISION OF TAXATION	OPEN	05/09/2024	SUNDAR, P.J.T.C.	Sales and Use
2024007376				
SAINT-HILAIRE, MILDRED V DIRECTOR, DIVISION OF TAXATION	OPEN	05/07/2024	SUNDAR, P.J.T.C.	Gross Income
2024007379				
GIUNTA, KEVIN & KIRSTIN V DIRECTOR, DIVISION OF TAXATION	OPEN	05/09/2024	CIMINO, J.T.C.	Property Tax Reimbursement
2024007390				
COLOSI, MARY V DIRECTOR, DIVISION OF TAXATION	CLOSED	04/23/2024	CIMINO, J.T.C.	Property Tax Reimbursement
2024007399				
AFFORDABLE PAVING CONT. V DIRECTOR,DIVISION OF TAXATION	OPEN	05/20/2024	TO BE ASSIGNED	Sales and Use
2024007406				
HILLSIDE COLLISION LIMITED LIABILITY PARTNERSHIP V DIRECTOR,DIVISION OF TAXATION	OPEN	05/21/2024	NOVIN, J.T.C.	Gross Income
HILLSIDE COLLISION LIMITED LIABILITY PARTNERSHIP V DIRECTOR,DIVISION OF TAXATION	OPEN	05/21/2024	NOVIN, J.T.C.	Sales and Use
2024007415				
EXOTIC OUTDOOR LANDSCAPE & DESIGN INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	05/23/2024	SUNDAR, P.J.T.C.	Sales and Use
2024007430				
CARDINAL LANDSCAPING, LLC V DIRECTOR,DIVISION OF TAXATION	OPEN	05/29/2024	NUGENT, J.T.C.	Sales and Use
2024007435				
PETER B WEISS & LOUISE MARKS WEISS V DIRECTOR DIV OF TAXATION	OPEN	05/28/2024	MURRAY, J.T.C.	Gross Income
2024007437				
ESTATE OF MARYLYN WARD V DIRECTOR, DIV OF TAXATION	CLOSED	05/28/2024	SUNDAR, P.J.T.C.	Inheritance Tax
2024007450				
AMERICAN WATER WORKS SERVICE COMPANY, INC. V DIRECTOR, DIVISION OF TAXATION	OPEN	05/30/2024	NOVIN, J.T.C.	Sales and Use
2024007468				
JOHN BUNDY V DIRECTOR, DIVISION OF TAXATION	OPEN	05/24/2024	TO BE ASSIGNED	Property Tax Reimbursement
2024007562				
JOSEPH AND JACQUELINE GENEROSO V DIRECTOR,DIVISION OF TAXATION	OPEN	06/10/2024	BRENNAN, J.T.C.	Gross Income
2024007563				
DIY LANDSCAPER, LLC V DIRECTOR,DIVISION OF TAXATION	OPEN	06/10/2024	BRENNAN, J.T.C.	Use Tax
DIY LANDSCAPER, LLC V DIRECTOR,DIVISION OF TAXATION	OPEN	06/10/2024	BRENNAN, J.T.C.	Sales and Use
2024007672				
STEPHEN P AND MARY ROMA V DIRECTOR,DIVISION OF TAXATION	OPEN	06/14/2024	GILMORE, J.T.C.	Sales and Use
2024007673				
STEPHEN S AND HEIDI E ROMA V DIRECTOR,DIVISION OF TAXATION	OPEN	06/14/2024	GILMORE, J.T.C.	Sales and Use
2024007867				
BRISTOL MYERS SQUIBB COMPANY AND SUMMIT WEST CELGENE LLC V DIRECTOR,DIVISION OF TAXATION AND CITY OF SUMMIT	OPEN	06/24/2024	GILMORE, J.T.C.	Non-Residential Development Fee

TAX COURT OF NEW JERSEY JOURNAL REPORT STATE CASES FILED from 01/01/2024 to 09/04/2024

Case Title	Status	File Date	Judge	Case Type
				(COAH)
2024007877				
LUIGIS INC V DIRECTOR, DIVISION OF TAXATION	OPEN	06/11/2024	TO BE ASSIGNED	Gross Income
LUIGIS INC V DIRECTOR, DIVISION OF TAXATION	OPEN	06/11/2024	TO BE ASSIGNED	Sales and Use
LUIGIS INC V DIRECTOR, DIVISION OF TAXATION	OPEN	06/11/2024	TO BE ASSIGNED	Litter Control Tax
LUIGIS INC V DIRECTOR, DIVISION OF TAXATION	OPEN	06/11/2024	TO BE ASSIGNED	Employer Withhold (payroll) Taxes
2024007914				
JAI SHIRDI SAI, LLC, A NJ LIMITED LIABILITY COMPANY, HIREN PATEL, ASHWIN PATEL, PARU PATEL AND VIJAY PATEL, INDIVIDUALS V DIRECTOR,DIVISION OF TAXATION	OPEN	06/26/2024	SUNDAR, P.J.T.C.	Hotel
JAI SHIRDI SAI, LLC, A NJ LIMITED LIABILITY COMPANY, HIREN PATEL, ASHWIN PATEL, PARU PATEL AND VIJAY PATEL, INDIVIDUALS V DIRECTOR,DIVISION OF TAXATION	OPEN	06/26/2024	SUNDAR, P.J.T.C.	Gross Income
JAI SHIRDI SAI, LLC, A NJ LIMITED LIABILITY COMPANY, HIREN PATEL, ASHWIN PATEL, PARU PATEL AND VIJAY PATEL, INDIVIDUALS V DIRECTOR,DIVISION OF TAXATION	OPEN	06/26/2024	SUNDAR, P.J.T.C.	Sales and Use
JAI SHIRDI SAI, LLC, A NJ LIMITED LIABILITY COMPANY, HIREN PATEL, ASHWIN PATEL, PARU PATEL AND VIJAY PATEL, INDIVIDUALS V DIRECTOR,DIVISION OF TAXATION	OPEN	06/26/2024	SUNDAR, P.J.T.C.	Corporation Business
2024007961				
D'AURIA AIR CONDITIONING & HEATING, INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	06/26/2024	SUNDAR, P.J.T.C.	Sales and Use
2024007970				
THE ARC/MERCER INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	06/27/2024	CIMINO, J.T.C.	Mansion Tax
2024007983				
CIGAR LOUNGE STEVEN SIMON V DIRECTOR,DIVISION OF TAXATION	OPEN	06/27/2024	CIMINO, J.T.C.	Tobacco Prod Wholesale Sales & Use
2024007984				
CIGAR STOP INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	06/27/2024	CIMINO, J.T.C.	Litter Control Tax
CIGAR STOP INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	06/27/2024	CIMINO, J.T.C.	Tobacco Prod Wholesale Sales & Use
2024008050				
TNT HVAC CORP. V DIRECTOR,DIVISION OF TAXATION	OPEN	07/02/2024	NUGENT, J.T.C.	Sales and Use
2024008076				
ANDREW CABRERA V DIRECTOR, DIVISION OF TAXATION	OPEN	06/14/2024	SUNDAR, P.J.T.C.	Gross Income
2024008082				
MARY HYDE (EXECUTRIX NORMA CARR ESTATE) V DIRECTOR, DIVISION OF TAXATION	OPEN	07/03/2024	BRENNAN, J.T.C.	Inheritance Tax
2024008243				
VERGONA CRANE CO., INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	07/10/2024	NOVIN, J.T.C.	Sales and Use
2024008270				
COSMO LIQUORS AND INC COSMO PHARMACY PLUS V DIRECTOR,DIVISION OF TAXATION	OPEN	07/10/2024	BRENNAN, J.T.C.	Sales and Use
COSMO LIQUORS AND INC COSMO PHARMACY PLUS V DIRECTOR,DIVISION OF TAXATION	OPEN	07/10/2024	BRENNAN, J.T.C.	Corporation Income
COSMO LIQUORS AND INC COSMO PHARMACY PLUS V DIRECTOR,DIVISION OF TAXATION	OPEN	07/10/2024	BRENNAN, J.T.C.	Litter Control Tax
COSMO LIQUORS AND INC COSMO PHARMACY PLUS V DIRECTOR,DIVISION OF TAXATION	OPEN	07/10/2024	BRENNAN, J.T.C.	Employer Withhold (payroll) Taxes
2024008287				
JEFFREY GOLKIN AND MARY ANN GOLKIN V DIRECTOR,DIVISION OF TAXATION	OPEN	07/11/2024	SUNDAR, P.J.T.C.	Gross Income

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Case Title	Status	File Date	Judge	Case Type
2024008398				
EUROMIN INC., & SUBSIDIARIES V DIRECTOR,DIVISION OF TAXATION	OPEN	07/15/2024	SUNDAR, P.J.T.C.	Corporation Business
2024008415				
AMERICAN WATER WORKS COMPANY, INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	07/16/2024	CIMINO, J.T.C.	Corporation Business
2024008418				
AMERICAN WATER WORKS COMPANY, INC. V DIRECTOR,DIVISION OF TAXATION	OPEN	07/16/2024	CIMINO, J.T.C.	Corporation Business
2024008793				
AIDONG CHEN V DIRECTOR, DIVISION OF TAXATION	OPEN	07/25/2024	NOVIN, J.T.C.	Gross Income
2024008888				
TWOJAY REALTY, LLC V DIRECTOR,DIVISION OF TAXATION	OPEN	08/01/2024	SUNDAR, P.J.T.C.	Non-Residential Development Fee (COAH)
2024008898				
MONROE IRRIGATION LLC V DIRECTOR,DIVISION OF TAXATION	OPEN	08/01/2024	MURRAY, J.T.C.	Gross Income
MONROE IRRIGATION LLC V DIRECTOR,DIVISION OF TAXATION	OPEN	08/01/2024	MURRAY, J.T.C.	Corporation Income
2024008902				
DAVID R LILLY V DIRECTOR,DIVISION OF TAXATION	OPEN	08/01/2024	MURRAY, J.T.C.	Judgment Complaint
2024008911				
ANTHONY J. SPITALE V DIRECTOR, DIVISION OF TAXATION	OPEN	08/01/2024	GILMORE, J.T.C.	Property Tax Reimbursement
2024008912				
SAULWIL, INC., SAMUEL HAMMER V DIRECTOR, DIVISION OF TAXATION	OPEN	08/02/2024	GILMORE, J.T.C.	Gross Income
SAULWIL, INC., SAMUEL HAMMER V DIRECTOR, DIVISION OF TAXATION	OPEN	08/02/2024	GILMORE, J.T.C.	Sales and Use
SAULWIL, INC., SAMUEL HAMMER V DIRECTOR, DIVISION OF TAXATION	OPEN	08/02/2024	GILMORE, J.T.C.	Responsible Person Status
2024008918				
ESTATE OF GABRIELLA CASTIGLIA V DIRECTOR, DIVISION OF TAXATION	OPEN	08/01/2024	BRENNAN, J.T.C.	Property Tax Reimbursement
2024008995				
GEORGE A BOUSQUET V DIRECTOR, DIVISION OF TAXATION	OPEN	08/07/2024	TO BE ASSIGNED	Gross Income
2024009033				
KARIN SHUNK V DIRECTOR, DIVISION OF TAXATION	OPEN	04/29/2024	SUNDAR, P.J.T.C.	Realty Transfer Fee
2024009248				
Finkel & Davino Pool & Spa Services, Inc V Director,Division Of Taxation	OPEN	08/19/2024	TO BE ASSIGNED	Sales and Use
2024009274				
Stephen Smotrycz V Director,Division Of Taxation	OPEN	08/21/2024	TO BE ASSIGNED	Sales and Use
2024009286				
SAN FANG CHENG & YONG D CHEN SOVERNO & BERNARD FAM TRUSTEE V DIRECTOR, DIV OF TAXATION	OPEN	08/23/2024	CIMINO, J.T.C.	Property Tax Reimbursement
2024009288				
ROBERT SCHWALL V DIRECTOR, DIV OF TAXATION	OPEN	08/23/2024	TO BE ASSIGNED	Responsible Person Status
2024009390				
FP Executive Landscapes, LLC V Director, Division of Taxation	OPEN	08/29/2024	TO BE ASSIGNED	Gross Income
FP Executive Landscapes, LLC V Director, Division of Taxation	OPEN	08/29/2024	TO BE ASSIGNED	Sales and Use

TAX COURT OF NEW JERSEY JOURNAL REPORT STATE CASES FILED from 01/01/2024 to 09/04/2024				
Case Title	Status	File Date	Judge	Case Type
2024009394				
EDWARD GEARITY V DIRECTOR, DIVISION OF TAXATION	OPEN	08/29/2024	TO BE ASSIGNED	Gross Income
2024009399				
Ironman Management LLC V Director,Division Of Taxation	OPEN	08/30/2024	TO BE ASSIGNED	Sales and Use
Total: 82				