

**Amlicon, Inc. v. Director Division of Taxation, 18 N.J. Tax 129 (N.J. Tax).**

A national leasing organization was audited and paid \$445,000. Two years later, it demanded a refund. The Court denied the claim even though the applicable statute of limitations for requesting a refund was four years, since the statute of limitations for an appeal of a meeting between the taxpayer and the tax collector is 90 days.

The Court responded to plaintiff's argument that it was a national leasing corporation and had leases in all fifty states and therefore was unaware of the particularities of New Jersey law by noting that "all tax payers are charged with knowledge of the law."

