

**NOT FOR PUBLICATION WITHOUT THE  
APPROVAL OF THE APPELLATE DIVISION**

This opinion shall not "constitute precedent or be binding upon any court."  
Although it is posted on the internet, this opinion is binding only on the  
parties in the case and its use in other cases is limited. R. 1:36-3.

SUPERIOR COURT OF NEW JERSEY  
APPELLATE DIVISION  
DOCKET NO. A-5189-14T3

TOYOTA MOTOR CREDIT  
CORPORATION,

Plaintiff-Respondent,

v.

DIRECTOR, DIVISION OF  
TAXATION,

Defendant-Appellant.

---

Argued October 12, 2017 – Decided October 23, 2017

Before Judges Haas, Rothstadt and Gooden  
Brown.

On appeal from the Tax Court of New Jersey,  
Docket No. 2021-2010, whose opinion is  
reported at 28 N.J. Tax 96 (Tax Ct. 2014).

Michael J. Duffy, Deputy Attorney General,  
argued the cause for appellant (Christopher  
S. Porrino, Attorney General, attorney;  
Melissa H. Raksa, Assistant Attorney General,  
of counsel; Mr. Duffy, on the brief).

Kyle O. Sollie argued the cause for respondent  
(Reed Smith, LLP, attorneys; Mr. Sollie, of  
counsel and on the brief; Kenneth R. Levine,  
on the brief).

PER CURIAM

The June 5, 2015 judgment is affirmed substantially for the reasons expressed in Judge Patrick DeAlmeida's August 1, 2014 opinion reported at 28 N.J. Tax 96 (Tax Ct. 2014).

I hereby certify that the foregoing is a true copy of the original on file in my office.



CLERK OF THE APPELLATE DIVISION