

**NEW JERSEY OUTDOOR ADVERTISING FEE QUARTERLY RETURN**

For the Quarter Ending: \_\_\_\_\_

This return and payment must be received no later than the fifteenth (15) day of the month following the quarter end in which the fee is due.

FOR DIVISION USE ONLY

IF INFORMATION BELOW IS INCORRECT, MAKE THE NECESSARY CHANGES

NJ Taxpayer Identification Number \_\_\_\_\_

Taxpayer Name \_\_\_\_\_

Trade Name \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Send check or money order payable to: New Jersey Division of Taxation-Outdoor Advertising Fee or to pay via EFT use Tax Payment Code "04690"; addendum "A" format.

AVOID PENALTIES - FILE ON TIME

1	Outdoor Advertising Gross Receipts		
2	Deductions (Exempt Receipts)		
3	Net Receipts Subject To Fee		
4	Fee Imposed		.04
5	Total Fee Due ( Multiply Line 3 by Line 4 )		
6	Penalty & Interest		
7	Total Amount Due		

*I verify and/or affirm that all tax information on this statement is correct. I am aware that if any of the foregoing information provided by me is knowingly false, I am subject to punishment.*

Signature \_\_\_\_\_

\_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

**Instructions For Completing The New Jersey Outdoor Advertising Fee Quarterly Return**

Effective July 1, 2003, in accordance with P.L. 2003, c.124, a fee of 6% of the gross amounts collected by a retail seller for billboard advertising space will be charged. The fee is imposed directly on the retail seller (the person contracting with the customer) of the advertising space. This Act took effect on July 1, 2003; the 6% rate applies to gross receipts collected through June 30, 2006. Between July 1, 2006 and June 30, 2007, the rate is reduced to 4%.

For purposes of this return, the gross amounts collected by a retail seller for billboard advertising space, are reportable as Outdoor Advertising Gross Receipts, Line 1. This includes amounts collected from contracts that involve placing advertising on billboards located in this State regardless of the location of the advertiser.

The "Outdoor Advertising Gross Receipts" shall not include fees received by an advertising agency that is not a related party of the retail seller and are not received by the retail seller.

**A. SPECIFIC INSTRUCTIONS**

**Line 1 - Outdoor Advertising Gross Receipts** - Enter the total gross amounts collected by a retail seller for billboard advertising space.

**Line 2 - Deductions (Exempt Receipts)**

**Line 3 - Net Receipts Subject to Fee**

**Line 4 - Fee Imposed** - 4%.

**Line 5 - Total Fee Due** - Multiply Line 3 by Line 4.

**Line 6 - Penalty & Interest** - Failure of any taxpayer to file a New Jersey Outdoor Advertising Fee Quarterly Return, OA-100 by the due date and or failure to make Remittance for the tax due by said date will subject the taxpayer to penalty and interest charges as follows:

**a. PENALTY CHARGES:**

1. **LATE FILING PENALTY** - 5% per month or fraction thereof of the total tax

liability not to exceed 25% of such tax liability. Also a penalty of \$100 for each month the return is delinquent may be imposed.

2. **LATE PAYMENT PENALTY** - 5% of the balance of the tax due paid late may be imposed.

b. **INTEREST CHARGES:** The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month or a fraction thereof on the unpaid balance of tax from the original due date to the date of payment. At the end of each calendar year any tax, penalties and interest remaining due will become part of the balance on which interest will be charged.

**NOTE:** The average predominant prime rate is the rate as determined by the Board of Governors of the Federal Reserve System, quoted by commercial banks to large businesses on December 1st of the calendar year in which payment was due or as redetermined by the director in accordance with R.S. 54:48-2.

**Line 7 - Total Amount Due** - Enter the total of line 5 plus line 6. This is the amount to be remitted with the return.

**B. REMITTANCE AND FILING** - Remittance should be made by check or money order payable to New Jersey Division of Taxation - Outdoor Advertising Fee. Do not remit cash. Mail your return together with remittance for the full amount due to the New Jersey Division of Taxation, Revenue Processing Center, PO Box 648, Trenton, New Jersey, 08646-0648.

For information write to the address listed above or telephone (609) 292-6400.