

Business Paperless Telefiling System
Instructions
New Jersey Domestic Security Fee
(Form DSF-100 Quarterly Return)

Filing by Phone

Complete the DSF-100 Worksheet, call the Business Paperless Telefiling System at 609-341-4800, and select "3" from the menu for the Domestic Security Fee Filing System. You will be prompted to enter the information from your worksheet on your Touch-tone telephone keypad. (NOTE: For best results, do not use a cordless or cellular phone or one with a keypad in the handset.) The system provides step-by-step instructions and repeats your entries to ensure accuracy. When your return is accepted, you will be given a 7-digit Confirmation Number as proof that your return was successfully filed. The telefiling system is available 24 hours a day, seven days a week.

Payments. The system automatically calculates the total amount that you owe based on the information that you provide. Payments must be made electronically using either electronic check (e-check), electronic funds transfer (EFT), or credit card. See "How to Pay" below. During your phone call you will have an opportunity to pay the amount due by e-check. You can also pay the amount due outside the telefiling system using a credit card or EFT (debit or credit).

Identification. You will be asked to enter your New Jersey Taxpayer Identification Number and your 4-digit Personal Identification Number (PIN) to access the system.

Filing Online

You can also file Form DSF-100 online at the Division of Taxation's website (www.njtaxation.org). Choose the "Businesses" tab in the center column, select "File Business Taxes/Fees," and then choose "Domestic Security Fee" to access the link to the online filing application.

Who Must File

Motor vehicle rental companies doing business in this State are required to pay a domestic security fee for each rental day a motor vehicle is rented under agreements of 28 days or less. The fee is assessed at the rate of \$5.00 per day on or after July 8, 2006, and was assessed at the rate of \$2.00 per day on or before July 7, 2006. The fee is due for the quarter in which the rental agreement ends. It is separate from and in addition to any sales tax due on the rental transaction. A quarterly return must be filed even if no fees are due for that particular quarter.

Definitions

Rental Company means any individual, business, or other entity or person engaged in the business of renting motor vehicles.

Rental Day means midnight to midnight or a 24-hour period commencing at the time of day fixed by the parties for the start of the rental period, should the rental agreement provide for same.

Rental Motor Vehicle means a passenger automobile, truck, van, trailer, or semitrailer that is rented without a driver and designed for use in the transportation of persons or property on the public roadways, other than for transportation of commercial freight.

Rental Agreement means any agreement or invoice for the rental of a motor vehicle. The term includes motor vehicle rentals/loaner transactions that are entered into between rental companies. The domestic security fee applies to **all** transactions, including those involving governmental or nongovernmental entities that are tax-exempt under any Federal or State laws.

Complimentary Rental means a rental for which the renter or any person on his or her behalf pays no consideration or any charge or does not reimburse any expenses of the rental company, such as, but not limited to, insurance coverage, associated with the rental. A discounted rental is not complimentary. (For example, if a rental agreement provides for several "free" days of rental, the domestic security fee is due for both the free days and the days for which the renter is charged.)

For more information, see Technical Bulletins TB-47, TB-47(R1), and TB-47(R2). See "Where to Get Information" on page 4.

When to File

Businesses that are subject to the fee must file a quarterly Domestic Security Fee Return, Form DSF-100, and remit any fees due, on or before the last day of month following the end of the calendar quarter.

Quarter	Ending	Due Date
Jan.-Feb.-Mar.	March 31	April 30
Apr.-May-June	June 30	July 31
July-Aug.-Sept.	September 30	October 31
Oct.-Nov.-Dec.	December 31	January 31

If a due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. Returns transmitted by 11:59 p.m. on the due date will be deemed timely.

How to Pay

Payments made by 11:59 p.m. on the due date will be deemed timely even if the settlement date (date payment is debited from the account) is after the filing deadline provided the payment is made by e-check through the Business Paperless Telefiling System, or by credit card.

NOTE: E-check or EFT (debit or credit) payments made using an account that is funded from a financial institution outside the United States will not be accepted.

Electronic Check (e-check)

You will be given an opportunity during your telephone call to pay your fee liability by e-check. If you choose to pay by e-check, be sure to enter the 9-digit routing number and the account number (up to 17 characters – numbers only) in the Payment Information section of the worksheet **before** you make your call.

The image shows a sample check form with the following fields and information:

- Payee: John Smith, Jane Smith, 123 Main Street, Trenton, NJ 08611
- Date: 10-09-2000
- Amount: \$ 1234 (DOLLARS)
- Routing number: 080200000
- Account number: 123456789
- Bank: Anyplace Bank, Trenton, NJ 08611
- Pay to the order of: [Blank]
- Do not include fee check number

Electronic Funds Transfer (EFT)

Taxpayers with a prior year liability of \$10,000 or more in any tax are required to make their payments for all taxes by EFT. Other taxpayers may voluntarily submit payments by EFT with the approval of the Division of Revenue and Enterprise Services. You must enroll with the Division of Revenue and Enterprise Services to pay by either EFT debit or credit. The enrollment process may take several weeks. For more information on making payments by EFT debit or credit, call 609-292-9292, write to New Jersey Division of Revenue and Enterprise Services, EFT Unit, PO Box 191, Trenton, NJ 08646-0191, or visit the Division of Revenue and Enterprise Services' website at www.state.nj.us/treasury/revenue/efft1.shtml. Taxpayers who are required to remit payments by EFT can satisfy the EFT requirement by making e-check or credit card payments.

Credit Card

To pay your fee liability by credit card, call 1-888-673-7694 or go to the Division of Taxation's website at www.njtaxation.org after you have completed your telephone filing and received a Confirmation Number. When paying online, choose the "Businesses" tab in the center column and then choose "File Business Taxes/Fees." Select "Domestic Security Fee" and click on the link "File Online." Once you have entered your New Jersey Taxpayer Identification Number and PIN (or business name), choose "All Other Payments – Deficiencies" from the list, enter the month and year for which you are making a payment, and continue. Fees apply when you pay by credit card. The fee is added to your actual payment.

Penalties, Interest, and Fees

Failure to file a return by the due date and/or failure to remit any fees due by the due date will result in penalty and interest charges.

Late Filing Penalties

The late filing penalty is 5% per month (or fraction thereof) of the balance of fee liability due at original return due date not to exceed 25% of such fee liability. A penalty of \$100 per month (or fraction thereof) for each month the return is late will also be imposed.

Late Payment Penalty

The late payment penalty is 5% of the balance of the fees due and paid late.

Interest

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month (or fraction thereof) on the unpaid balance of the fee from the original due date to the date of payment. At the end of each calendar year any fees, penalties, and interest remaining due will become part of the balance on which interest is 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 immediately preceding the calendar year in which the payment was due or as determined by the Director in accordance with N.J.S.A. 54:48-2.

Collection Fees

In addition to the above penalties and interest, if your fee bill is sent to a collection agency, a referral cost recovery fee of 10.7% of the fee due will be added to your liability. If a certificate of debt is issued for your outstanding liability, a fee for the cost of collection may also be imposed.

Instructions for Telefile Worksheet

Identification

New Jersey Taxpayer Identification Number. Enter your 12-digit New Jersey Taxpayer Identification Number. If your ID number begins with the letters "NJ," enter "6," "5," and the remaining 10 digits. (NOTE: If you do not enter your ID number correctly, you will not be able to file.)

PIN. Enter your 4-digit PIN (Personal Identification Number). (NOTE: If you do not enter your PIN correctly, you will not be able to file.)

If you are registered to withhold New Jersey gross income tax from wages or other payments, your domestic security fee PIN is the same PIN that you use to file employer withholding tax returns (Forms NJ-927/500 or Form NJ-927-W) online. If your business does not file employer withholding tax returns, your domestic security fee PIN is the same PIN you use to file sales and use tax returns (Forms ST-50/51) online or by phone.

You must update your registration information to report that you are required to collect the fee before you can use your assigned employer or sales tax PIN to file your domestic security fee return. To update your registration information online go to www.state.nj.us/treasury/revenue/.

If you have registered to collect the domestic security fee and you cannot access the Business Paperless Telefiling System using your assigned PIN, call the Division of Taxation's Customer Service Center or visit a regional office for assistance. See "Where to Get Information" on page 4.

Return Period

Quarter: Enter the number that reflects the calendar quarter covered by the return:

- 1 – January, February, March
- 2 – April, May, June
- 3 – July, August, September
- 4 – October, November, December

Year: Enter the year in which the quarter you are reporting fell.

Example: If you are filing a return for the third quarter of 2013, enter "3" for the quarter and "2013" for the year.

NOTE: If you are completing the worksheet for the 3rd quarter of 2006, this information is preprinted. See *Return Information (for 3rd Quarter 2006)* on page 3 for line-by-line instructions.

Return Information (for All Quarters Except 3rd Quarter 2006)

See instructions below if you are filing a return for the 3rd quarter of 2006.

Line 1 – Vehicle Rental Agreements of 28 Days or Less. Enter the number of vehicle rental agreements of 28 days or less that were completed during the quarter. Do not include complimentary rentals or rentals used for the transportation of commercial freight. See *Definitions* on page 1. If zero, enter “0.”

Line 2 – Rental Fee Days. Enter the number of rental fee days represented in the agreements of 28 days or less reported on Line 1. A rental fee day is a “rental day” on which the domestic security fee is charged. See *Definitions* on page 1. If zero, enter “0.”

Line 3 – Vehicle Rental Agreements Greater Than 28 Days. Enter the number of vehicle rental agreements greater than 28 days that were completed during the quarter. Do not include complimentary rentals or rentals used for the transportation of commercial freight. See *Definitions* on page 1. If zero, enter “0.”

Line 4 – Total Amount Due. The rental fee applies only to the first 28 days of a rental agreement with the same renter, even if the agreement extends beyond 28 days. The system will calculate the total amount due for the quarter and provide the amount to you. Enter the amount stated on Line 4.

The system will calculate the total amount due as follows:

Quarters ending after September 30, 2006

- A. The number of rental fee days on Line 2 multiplied by \$5.00 plus
- B. The number of vehicle rental agreements greater than 28 days on Line 3 multiplied by \$140.00 (\$5.00 × the 28-day per agreement limit).

Quarters ending on or before June 30, 2006

- A. The number of rental fee days on Line 2 multiplied by \$2.00 plus
- B. The number of vehicle rental agreements greater than 28 days on Line 3 multiplied by \$56.00 (\$2.00 × the 28-day per agreement limit).

If you have a balance due, you must pay by e-check, credit card, or EFT. See “How to Pay” on page 1. You are not required to submit your payment on the same date as your telephone call; however, your payment must be made by the due date to avoid penalty and interest charges.

On returns for quarterly periods ending after September 30, 2006, the fee is calculated at the rate of \$5.00 per day. If such return includes rental fee days that fell on or before July 7, 2006, which are subject to the fee at the rate of \$2.00 per day, you must pay the amount due at the higher rate and file a Claim for Refund (Form A-3730). To obtain Form A-3730, visit the Division of Taxation’s website or call the Forms Request System. See “Where to Get Information” on page 4.

Return Information (for 3rd Quarter 2006)

Line 1 – Vehicle Rental Agreements of 28 Days or Less.

Enter the number of vehicle rental agreements of 28 days or less that were completed during the quarter ending

September 30, 2006. Do not include complimentary rentals or rentals used for the transportation of commercial freight. See *Definitions* on page 1. If zero, enter “0.”

Line 2 and Line 3 – Rental Fee Days (Agreements of 28 Days or Less). Enter on Line 2 the number of rental fee days that fell on or before July 7, 2006, included in the number of agreements of 28 days or less reported on Line 1. Enter on Line 3 the number of rental fee days that fell on or after July 8, 2006, included in the number of agreements of 28 days or less reported on Line 1. A rental fee day is a “rental day” on which the domestic security fee is charged. See *Definitions* on page 1. If zero, enter “0.”

Line 4 – Vehicle Rental Agreements Greater Than 28 Days. Enter the number of vehicle rental agreements greater than 28 days that were completed during the quarter ending September 30, 2006. Do not include complimentary rentals or rentals used for the transportation of commercial freight. See *Definitions* on page 1. If zero, enter “0.”

Line 5 and Line 6 – Rental Fee Days (Agreements of More Than 28 Days). Enter on Line 5 the number of rental fee days that fell on or before July 7, 2006, that occurred during the first 28 days of the agreements reported on Line 4. Enter on Line 6 the number of rental fee days that fell on or after July 8, 2006, that occurred during the first 28 days of the agreements reported on Line 4. A rental fee day is a “rental day” on which the domestic security fee is charged. See *Definitions* on page 1. If zero, enter “0.”

Example: A vehicle is rented from July 1, 2006, through July 31, 2006. Because this agreement is greater than 28 days it must be reported on Line 4. Since the rental fee applies only to the first 28 days of the agreement, enter “7” on Line 5 for the number of days subject to the fee that fell on or before July 7, and “21” on Line 6 for the number of days subject to the fee that fell on and after July 8.

Line 7 – Total Amount Due. The rental fee applies only to the first 28 days of a rental agreement with the same renter, even if the agreement extends beyond 28 days. The system will calculate the total amount due for the quarter and provide the amount to you. Enter the amount stated on Line 7.

The system will calculate the total amount due by adding:

- A. The number of rental fee days on Line 2 multiplied by \$2.00 plus
- B. The number of rental fee days on Line 3 multiplied by \$5.00 plus
- C. The number of rental fee days on Line 5 multiplied by \$2.00 plus
- D. The number of rental fee days on Line 6 multiplied by \$5.00.

If you have a balance due, you must pay by e-check, credit card, or EFT. See “How to Pay” on page 1. You are not required to submit your payment on the same date as your telephone call; however, your payment must be made by the due date to avoid penalty and interest charges.

Payment Information

If you want to pay by e-check, enter on the worksheet the 9-digit bank routing number, the account number (omit hyphens, spaces, symbols, and letters), and the type of account. Payment transactions initiated by 11:59 p.m. on the due date will be deemed timely even if the settlement date (date payment is debited from the account) is after the filing deadline.

You can also pay by credit card or EFT (debit or credit) after you have completed your telephone filing and received a Confirmation Number. See "How to Pay" on page 1.

NOTE: E-check or EFT (debit or credit) payments made using an account that is funded from a financial institution outside the United States will not be accepted.

Signature and Confirmation

Signature. You are required to "sign" your return by agreeing to the following statement: "I verify and/or affirm that all information submitted during this call is correct. I am aware that if any of the information provided by me is knowingly false, I am subject to punishment." Your return cannot be processed unless you agree with the statement.

Confirmation Number. After you sign your return, stay on the line until the system assigns you a 7-digit Confirmation Number. This number serves as proof that your return was successfully filed. Enter the number and the date you filed your return in the boxes on the worksheet. **Your return is not filed until you receive a Confirmation Number.**

Your Confirmation Number is your only proof that your return was successfully filed. Enter it on your worksheet and keep the worksheet for your business files for four years in case of audit. **Do not mail it to the Division of Taxation.**

Consolidated Filing

Businesses with multiple locations that wish to file their domestic security fee returns on a consolidated basis must obtain prior approval from the Division of Revenue and Enterprise Services by writing to: NJ Division of Revenue and Enterprise Services, Client Registration, PO Box 252, Trenton, NJ 08646-0252.

Amended Returns

If you discover an error after you file your return by phone, file an amended return online. If the correction results in an overpayment of fees for the quarter, file a Claim for Refund (Form A-3730). To obtain Form A-3730, visit the Division of Taxation website or call the Forms Request System. See "Where to Get Information" below.

Where to Get Information

By Phone

Call the Division of Taxation's Customer Service Center at **609-292-6400**. Representatives are available from 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

Online

- Division of Taxation website:
www.njtaxation.org
- Email general State tax questions:
nj.taxation@treas.nj.gov
Do not include confidential information such as social security or Federal tax identification numbers, liability or payment amounts, dates of birth, or bank account numbers in your email.

Forms and Publications

To obtain copies of the DSF-100 Worksheet and Instructions, as well as other tax forms and publications:

- Visit the Division of Taxation's website:
Forms: **www.state.nj.us/treasury/taxation/prntsale.shtml**
- Publications: **www.state.nj.us/treasury/taxation/pubs.shtml**
- Call the Forms Request System at **1-800-323-4400** (within NJ, NY, PA, DE, and MD) or **609-826-4400** (Touch-tone phones only) to have printed forms or publications mailed to you.
NOTE: Due to budgetary constraints, supplies are limited and only certain forms and publications can be ordered through this System.

In Person

Visit a New Jersey Division of Taxation regional office. For the address of the office nearest you, call the Automated Tax Information System from a Touch-tone phone at **1-800-323-4400** (within NJ, NY, PA, DE, and MD) or **609-826-4400** or visit our website.