

## PPT-10 Instructions

**Due Date:** The return is due the 25th day following the month in which the quarter ends.

**Quarters:** The quarters are: January–March, April–June, July–September, and October–December. Please state the last month of the quarter when you are asked “for the quarter ending.”

*Example: For the quarter of January 1, 2017, through March 31, 2017, you would write “3 2017.”*

**Questions:** Please send your questions to [fuel.tax@treas.nj.gov](mailto:fuel.tax@treas.nj.gov)

### Columns

This return has six columns – five labeled for the product that is to be reported and a sixth for the gross receipts or consideration. The type of product you are reporting will determine which column to use. If you have multiple product types, you will be filling out multiple columns.

**Example:** Company ABC sells both gasoline and diesel. It will report its gasoline transactions in Column A and its diesel transactions in Column B.

**Column A** – Report gasoline and gasoline equivalents, including denatured ethanol.

**Column B** – Report diesel and diesel equivalents, including biodiesel.

**Column C** – Report fuel oil. Fuel oil includes #4 and #6 oil and residual fuel oil.

**Column D** – Report aviation fuel.

**Column E** – Report propane. Only propane that is sold for use in a motor vehicle should be reported.

**Note:** *In columns A through E, lines 1 through 8a, you should report gallons only.*

**Column F** – Report consideration received from the first sale of petroleum products in this state. Products reported in this column include, but are not limited to motor oil and lubricants.

**Note:** In column F, lines 1 through 8a report dollars. Consideration is always reported in dollars.

### Lines

**Line 1a** – Report all purchases made in New Jersey and purchases made outside of New Jersey and imported into New Jersey during the quarter in which the supplier did not charge the tax **(From Schedule 1a)**.

**Line 1b** – Report all purchases made during the quarter in which the supplier did charge the tax **(From Schedule 1b)**.

**Line 2** – Report all sales made in New Jersey during the month.

**Line 3a** – Report all sales made to customers holding a Direct Payment Permit **(From Schedule 3a)**. Before exempting, you should obtain a copy of your customers' Direct Payment Permits and keep them on file.

**Line 3b** – Report all sales made to governmental and exempt entities **(From Schedule 3b)**. Before exempting anyone, you should obtain a copy of an Exempt Use Certificate (PPT-5) from your customer and keep it on file.

**Line 3c** – Report all exports (**From Schedule 3c**). Before exempting, you should obtain an Export Certificate (PPT-4) form from your customer and keep the form on file. If you are exporting product from your own inventory, report the transaction on Line 2 and Line 3c.

**Line 3d** – Report all other exempt sales (**From Schedule 3d**). Please state the reason for each exemption.

**Line 4** – Total all deductions reported on Line 3a through Line 3d. This figure cannot be higher than Line 2.

**Line 5** – Line 2 minus Line 4.

**Line 6** – Report all purchases imported for your own use on which tax was not paid (**From Schedule 6**).

**Line 7a** – Report all aviation fuel purchased for your own use in NJ (**From Schedule 7a**).

**Line 7b** – Report the amount of aviation fuel that is taxable (**From Schedule 7b**).

**Line 8a** – Add Lines 5, 6, and 7b.

**Line 8b** – The applicable tax rate.

**Line 8c** – Multiply Line 8a by Line 8b.

**Line 9a** – Enter the amount of tax remitted on transactions occurring during the prior quarter that have been identified as being non-taxable in the current quarter (**From Schedule 9a**).

**Example:** In the prior quarter, Company ABC reported a sale to the government on Line 2 and did not take the deduction on Line 3b. The resultant tax due was \$100.00. ABC should report \$100.00 on Line 9a in the current quarter.

**Line 9b** – Enter any tax paid on products sold this quarter (**From Schedule 9b**).

**Line 9c** – Enter the credit for taxes resulting from the write-off of bad debts. Documentation supporting the claim must be submitted.

**Line 9d** – Enter the amount of tax due from transactions that occurred during the prior quarter, but were not reported or were reported as non-taxable on the prior quarter return (**From Schedule 9d**).

**Line 9e** – Add Lines 9a, 9b, and 9c, and then subtract Line 9d. If the number is negative, that means there is a tax liability from Section 5 – Adjustments that will be applied. If the number is positive, that means there is a tax credit from Section 5 – Adjustments that will be applied.

**Line 10** – (Line 8c Column A) plus (Line 8c Column B) plus (Line 8c Column C) plus (Line 8c Column D) plus (Line 8c Column E) plus (Line 8c Column F)

**Line 11** – (Line 9e Column A) plus (Line 9e Column B) plus (Line 9e Column C) plus (Line 9e Column D) plus (Line 9e Column E) plus (Line 9e Column F). This number can be negative. A

negative number means there is a tax liability from Section 5. A positive number means there is a tax credit from Section 5.

**Line 12** – Enter the tax that you already sent directly to the State by EFT or by check using the PPT-41. This is not tax paid to your suppliers.

**Line 13** – Line 10 minus Line 11 minus Line 12.

**Line 14** – If you are eligible for a Revitalization Credit, enter it here. The amount should not exceed Line 10. If you have questions about the Revitalization Credit, please contact (609) 292-6400.

**Line 15** – Line 13 minus Line 14.

**Line 16** – Penalty and Interest. Failure to file a Petroleum Products Gross Receipts Tax return 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. Please refer to the **Taxpayer Bill of Rights**, Publication ANJ-1, for more information regarding penalty and interest charges. Publication ANJ-1 can be found on the Division's website at [www.state.nj.us/treasury/taxation/pdf/pubs/sales/anj1.pdf](http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/anj1.pdf)

**Line 17** – Add Line 15 and Line 16. If the number is less than zero, enter "0."

**Line 18** – Add Line 15 and Line 16. If the number is less than zero, enter the amount without a minus sign. (As a positive number.)