

INSTRUCTIONS

SECTION ONE – TAXPAYER INFORMATION

Please provide the following information:

1. Taxpayer Business Name.
2. Taxpayer's New Jersey or Federal Identification number of business entity, or if a sole proprietorship enter the Social Security Number of the owner. This shall include the nine (9) digits, **and the three (3) suffix numbers**. An example: 111-222-333/**000**.
3. This box is for Division of Taxation use.
4. Taxpayer's Mailing Address. **All correspondence related to this claim and payment will be mailed to the attention of the individual listed and to the address entered.**
5. UEZ Permit Number. Enter the permit number(s) assigned to your business by the Urban Enterprise Zone Authority to certify your participation in the Urban Enterprise Zone program.
6. Period for which claim is made. Enter the beginning and ending dates for which claim is filed.
7. Total Refund Requested: Enter the total of the Sales & Use Tax being claimed for refund. This line must contain an accurate amount, not an estimated figure, and equal the "Total Refund Requested" on the spreadsheet (UEZ-3730-UEZ-1).

SECTION TWO – METHOD OF SUBMISSION

METHOD OF SUBMISSION – The taxpayer shall indicate which one of the two available methods relates to this claim submission:

Method #1 - Indicates the detailed spreadsheet (A-3730-UEZ-1) is submitted in electronic form on a compact disc for claims with 25 or more transactions.

Method #2 - Indicates a Manual spreadsheet (A-3730-UEZ-1) is submitted for the electronic spreadsheet for claims with less than 25 transactions.

SECTION THREE – AFFIRMATION, SIGNATURE, TITLE DATE, and TELEPHONE CONTACT NUMBER

8. **SIGNATURE** –
When the taxpayer is a corporation the claim must include the corporate name followed by the signature and title of the officer having the authority to sign for the corporation. In the case of a partnership, either partner can sign. For a sole proprietorship the owner will sign. If submitted by a representative holding an Appointment of Taxpayer Representative, the representative may sign the claim form and attach the fully completed and executed Appointment of Taxpayer Representative form as explained below.

APPOINTMENT OF TAXPAYER REPRESENTATIVE –

Whenever a claim is executed by an agent on behalf of the taxpayer or when the taxpayer desires to be represented before the Division by someone other than the taxpayer, a completed and signed Appointment of Taxpayer Representative (M-5008-R) must accompany the refund claim form. This form may be obtained from the Division's website at: http://www.state.nj.us/treasury/taxation/pdf/other_forms/misc/m5008r.pdf.

9. **PRINTED – NAME and TITLE OF INDIVIDUAL SIGNING** –
This is required should the Division need to contact a responsible party as part of the examination process.
10. **DATE OF SIGNATURE** – Enter the date of signature.
11. **TELEPHONE #** - To be used by the Division should additional information be necessary.
12. **E-MAIL ADDRESS** – This is required when the taxpayer has e-mail capabilities and may be used should the Division need to request documentation of the taxpayer. To ensure contact, provide also the name of the individual to whom this e-mail is to be directed.

MAILING ADDRESS – FOR FILING OF CLAIM FORM

(by US Postal Service) - NJ Division of Taxation, Sales Tax Refund Section
P.O. BOX 289, Trenton, NJ 08695-0289.

(by Package Delivery Service) - NJ Division of Taxation, Sales Tax Refund Section
50 Barrack St., 5th Floor
Trenton, NJ 08695.

DOCUMENTATION OF REFUND CLAIM

Documentation to be remitted with this claim consists of, but is not limited to:

- **Spreadsheet** with detail of claimed purchases (see details below):
 - Spreadsheet A-3730-UEZ-1 prepared and submitted:
 - On CD (compact disc) using an electronic spreadsheet which is compatible with Excel (.xls) or
 - Manually prepared (for those claims with 25 or less transactions).
 - Provide the required information for each transaction in the format shown.
 - List each transaction included in determining the amount of tax requested for refund.
 - Be prepared and presented in the specified column arrangement (see spreadsheet layout for arrangement to be used). The refund claim spreadsheet (A-3730-UEZ-1) is available on the Division's website.

Documentation to be submitted with claims requesting a refund of Use Tax paid on or after April 1, 2011:

- **Use Tax Accrual Schedule** detailed and sorted by date of Use Tax remitted to the Division with the following:
 - Indication of each invoice included in determining the Use Tax remitted for each filing (UZ-50, UZ-50X, ST-50, ST-51, ST-18, ST-18B) providing at a minimum:
 - Name of the seller.
 - Invoice number.
 - Invoice date.
 - Amount subject to Use Tax.
 - Amount of Use Tax determined due for the invoice.
 - Payment date of Use Tax.

NOTE: As of April 1, 2011, UEZ businesses that did not qualify for the point-of-purchase exemption no longer have to self-assess Use Tax for UEZ eligible exempt purchases from out-of-State sellers where tax was not collected or where tax was collected at a lesser rate than New Jersey. See Notice – Urban Enterprise Zones Refund Procedures (Revised), 2/10/12.

RETENTION OF RECORDS & DOCUMENTATION

Documentation of transactions claimed for refund – Pursuant to Section Three (Affirmation) the taxpayer has agreed to retain for a period of no less than 4 years and to make available upon request to the Division of Taxation the documentation to support all transactions claimed for refund.

Documentation to be Retained and provided when requested by the Division of Taxation consists of but is not limited to:

- **Sales Invoices:**
 - A sales invoice must be:
 - A readable copy of each invoice included or requested.
 - Invoice must indicate:
 - Name of UEZ business making the purchase.
 - Name of seller.
 - Invoice number.
 - Date of Sale.
 - Description of the transaction as to property, number of units, or service performed.

- Separately stated New Jersey sales tax.
- Amount of the invoice excluding the Sales Tax.
- Shipped to address or location when service was performed.
- For **cash transactions** the register tape should identify the property and/or service being purchased, location of the seller, transaction date and separately state the Sales Tax.
- **Proof of Payment:**
Proof of payment of Sales Tax or Use Tax must be furnished for each invoice submitted.
- **Sales Tax** - Proof of Payment
 - Cancelled checks (copy)
 - Imaged checks (copy)
 - When cancelled checks are not returned by your financial institution - - provide a copy of your disbursement for this invoice and a copy of the monthly account statement from the financial institution where this payment was made.
 - Electronic Funds Transfer is verifiable with a copy of your monthly financial institution statement.

When payment to a seller is for several invoices there must be documentation furnished which clearly indicates the invoices included with the particular payment to enable verification that the invoice claimed for refund has been paid in full including the Sales Tax.

When proof of payment is documented by a means other than a copy of the cancelled check, an audit trail from the purchase invoice, to the payment transaction, and to the payment on the financial institution statement must be provided. The method of cross referencing between the purchase invoice and payment by your financial institution must be explained.

- **Use Tax** – Proof of Payment
A refund claim submitted with Use Tax assessed and remitted must be accompanied by a Use Tax Accrual Schedule indicating each invoice included in determining the Use Tax remitted for each filing (UZ-50, UZ-50X, ST-50, ST-51, ST-18, and ST-18B). This should include at a minimum the name of the seller, invoice number, invoice date, and amount subject to Use Tax, the amount of Use Tax determined due for the invoice, and the date that Use Tax was paid.

When requested to submit Proof of Payment, should the taxpayer have questions concerning the cross referencing, please contact the Sales Tax Refunds-UEZ Unit, using one of the methods listed in the publication booklet.

NOTE: As of April 1, 2011, UEZ businesses that did not qualify for the point-of-purchase exemption no longer have to self-assess Use Tax for UEZ eligible exempt purchases from out-of-State sellers where tax was not collected or where tax was collected at a lesser rate than New Jersey. See Notice – Urban Enterprise Zones Refund Procedures (Revised), 2/10/12.

STATUTE OF LIMITATIONS

Transactions prior to April 1, 2011

The statute of limitations for filing a claim for refund is one (1) year from the:

- For purchases, the date of the invoice or invoice payment date, whichever is later.
- Date withdrawn from manufactured inventory for use.

Transactions on or after April 1, 2011

The statute of limitations for filing a claim for refund is one (1) year from the date the tax is paid.

- Applies to **any** sales or use tax paid in connection with the UEZ purchase exemption.
- Includes payments made to satisfy audit assessments.

Example: A UEZ taxpayer that pays an audit assessment on or after April 1, 2011 for taxes that should have been paid between 7/15/06 and 3/31/11 has one (1) year from the date of the payment of the tax assessed to file for a refund.

The postmark date will determine if the A-3730-UEZ refund claim was submitted within the statute of limitations.

Receipt of a spreadsheet, without simultaneous or prior filing of the A-3730-UEZ Refund claim does not constitute the filing of a refund claim for statute of limitations purposes.

SPREADSHEET OF TRANSACTION SUBJECT TO REFUND

Below is an example of the required spreadsheet. A BLANK version of this spreadsheet (A-3730-UEZ) is available on the Division’s website.

Taxpayer: Eric’s Machine Shop		Period: 02/1/11 to 7/31/11							
ID # 111-222-333/000									
Date	IP or TP	Name of Vendor/Seller	Invoice Number	Taxable Amount of Invoice	Amount of Sales Tax Claimed	Amount of Use Tax Claimed	Tax Rate Paid	Location of Vendor/Seller	Description of Property/ Services Purchased
2/20/11	IP	SEJ Resources	2006-1458	1,218.14		85.27	7%	N	Hand Tools
3/20/11	IP	ABC, Inc.	AW-25893	105.00	7.35		7%	N	Drill bits
3/21/11	IP	BQ Repair	658-25	1,528.32	106.98		7%	N	Labor to repair
4/21/11	IP	XYZ General Supply	B889645002	12,874.36	450.60		3.5%	02	Light Fixtures
4/24/11	TP	L & M Partners	LM-58794-2	4,265.64	149.30		3.5%	12	Office copy machine
5/24/11	TP	BW Paper Co.	12897	1,022.00	35.77		3.5%	18	Paper-Invoices/work Orders/photocopies
5/25/11	TP	Rip n Tare	July 99-872	268.95	9.41		3.5%	13	Rags – Mech. Shop
7/26/11	TP	XYZ General Supply	CM-2569	(58.95)	(2.06)		3.5%	02	Returned light fixture
7/26/11	TP	BP Best	J546	256.25		17.93	7%	O	Saw blades
		Total Sales Tax/Use Tax			757.35	103.20			
						860.55			

Total Refund Requested

Each claim shall be accompanied by an electronic (computer)/manual spreadsheet. A computer spreadsheet is a computer program that arranges numerical and textual data into a table of rows and columns. The computer spreadsheet shall display information for each transaction included as the subject of the refund claim.

The computer spreadsheet shall:

- Be prepared and provided on a CD (compact disc) using a computer spreadsheet which is compatible with Excel (.xls).

The computer or manual spreadsheet shall:

- List each transaction included in determining the amount of tax requested for refund.

- Be prepared with the information and arrangement of columns as shown above (column width should be sufficient to contain information):
 - Date - Indicate whether date represents date invoice was paid (IP) or date tax was paid (TP) in column next to date.
 - For transactions prior to April 1, 2011, claims must be filed within 1 year of invoice date or invoice paid date, whichever is later.
 - For transaction on or after April 1, 2011, claim must be filed within 1 year of date that the tax is paid.
 - Name of Vendor/Seller – The name of the business from which the purchase was made.
 - Invoice Number – The identifying number placed on the invoice by the vendor/seller to identify the transaction.
 - Amount Subject to Refund – This shall be the taxable amount upon which Sales Tax was originally paid or Use Tax remitted and is the basis of the refund request.
 - Amount of Sales Tax Claimed – This shall be the Sales Tax, as indicated on the purchase invoice, which is claimed for refund.
 - Amount of Use Tax Claimed – This shall be the Use Tax, as indicated on your Use Tax Accrual Schedule prepared at the time of remittance to the Division of Taxation.
 - Tax Rate – Indicate if the tax was originally paid at a rate of 7% or 3.5%.

 - Location of Vendor/Seller – The appropriate identifying number shall be entered to identify the location of the vendor/seller.
 - N = Tax paid to a New Jersey vendor/seller.
 - O = Tax paid to an Out-of-State vendor/seller.
 - When the vendor/seller is located within one of the following New Jersey Urban Enterprise zones, the appropriate code shall be shown to permit proper allocation of funds:

01 = Asbury Park	13 = Kearny	26 = Passaic
02 = Bayonne	14 = Lakewood	27 = Paterson
03 = Bridgeton	15 = Long Branch	28 = Pleasantville
04 = Camden	16 = Mount Holly	29 = Roselle Boro
05 = Carteret	17 = Millville	30 = Trenton
06 = East Orange	18 = New Brunswick	31 = Union City
07 = Elizabeth	19 = Newark	32 = Vineland
08 = Gloucester City	20 = North Bergen	33 = West New York
09 = Guttenberg	21 = Orange	34 = Wildwood Crest (Borough)
10 = Hillside	22 = Perth Amboy	35 = Wildwood (City)
11 = Irvington	23 = Phillipsburg	36 = North Wildwood (City)
12 = Jersey City	24 = Plainfield	37 = West Wildwood (Borough)
	25 = Pemberton	

 - Description of property/service purchased – A brief description of purchase.

CREDITS – For Returned Items or Other Miscellaneous Adjustments

A credit memo is entered and noted as a negative amount by placing brackets [] around both the amount entered in the “Amount Subject to Refund” column and the amount entered in the “Amount of Sales Tax Claimed” or “Amount of Use Tax Claimed” column.

Credit amounts should be subtracted when computing the totals on the Spreadsheet and when determining the amount requested for refund.

INCOMPLETE OR MISSING DATA

Incomplete or missing data on any electronic or manual spreadsheet may require the return of your refund claim for completion.

SUBMISSION OF SPREADSHEET (A-3730-UEZ)

The refund claim form (A-3730-UEZ) and a spreadsheet (A-3730-UEZ-1) are required for all submissions. The computer spreadsheet is to be submitted on a CD (compact disc) which is marked with the Business Name, ID #, and beginning and ending dates of the claim. The manual spreadsheet must be prepared and submitted on the A-3730-UEZ-1 form, contain all required information for each transaction, and be legible when handwritten.