

STATE OF NEW JERSEY
FOREIGN OR ALIEN COMPANIES OTHER
THAN LIFE

Type or print the requested information

Federal Employer I.D. Number

Insurer NAIC Code Number _____

Company Name _____

Insurer NAIC Group Code Number _____

Mailing Address _____

City _____ State _____ ZIP Code _____

Important: The following instructions must be adhered to:

The Original Return must be filed with the Director, Division of Taxation on or before March 1 annually and shall be accompanied with a Check payable to - **"NJ Division of Taxation – Insurance Tax"**

Please refer to the General Filing Instructions at the back of the form concerning Electronic Funds Transfer (EFT) payments.

Mail to: Division of Taxation
 200 Woolverton St., Bldg. 20 (for courier services)
 PO Box 247
 Trenton, NJ 08646-0247

Also

You must file a duplicate return with the Commissioner of Banking and Insurance at the same time.

Mail to: The Department of Banking and Insurance
 20 West State Street
 PO Box 325
 Trenton, NJ 08625-0325

When completing this return, please be sure to follow the general filing instructions on page 4.

Annual Report
Statement of Premium Taxes and Other Obligations

Commissioner of Banking and Insurance, State of New Jersey:

Director, Division of Taxation, State of New Jersey:

The _____

incorporated or organized under the laws of _____

and with offices located at _____

Mailing address of office preparing return

hereby submit the following statement for the calendar year ending December 31, 20_____, as required by, and in accordance with the New Jersey Revised Statutes Title 54 chapters 16, 17, 18 and 18A.

Alien Insurers: Indicate Port of Entry _____ *State* _____

Date of Incorporation or organized _____

Date first licensed in New Jersey _____

STATE OF _____ }
 COUNTY OF _____ } ss.

On this _____ day of _____ A.D. 20____ before me _____

personally appeared _____

(Insert Secretary or U.S. Manager)

_____ Insurance Company of _____

who being duly sworn according to law, on his oath did depose and say that the foregoing report is true and correct.

Subscribed and sworn to before me the day and year aforesaid. _____

(Insert Secretary or U.S. Manager)

Important:
This block must be completed
 Federal Employer Identification Number _____

(Official Title) _____

(Name & Title of party to contact regarding this return)

(Phone Number)

(Email Address)

(Signature of individual of preparing this return)

(Preparer's Identification Number)

(Name of Tax Preparer's Employer)

(Employer's Identification Number)

SCHEDULE A (Page 1)

EXHIBIT OF TAXES AND OTHER OBLIGATIONS

	(1) DIRECT PREMIUMS	(2) DIVIDENDS
1. Auto Liability and Physical Damage		
2. Individual Accident and Health		
3. Group Accident and Health		
4. All Other (Except Ocean Marine) *		
5. Total lines 1 through 4		
6. Fire Lines, Schedule B, line 48, column 4		
7. Ocean Marine		
8.		
9.		
10. Total lines 5 thru 9, Must Agree with line 35, of New Jersey State page of Annual Statements as filed with the New Jersey Department of Banking and Insurance.		
11. Finance and Service Charges		
12. Total (lines 5 through 11)		
TAXABLE PREMIUMS AS		
NOTE: If Taxable Premiums are determined as provided in <u>N.J.S.A. 54:18A-6</u> (12.5% Limitation),		
Workers Compensation Premiums per line 18 Premiums line 16 in New Jersey state page of		
Annual Statement	13. Taxable Premiums from Sch. C, Sec. II line 3, Col. B	
Less Dividends	14. Taxable Premiums from Sch. C, Sec. II line 2, Col. B	
Taxable Premiums	15. Total (lines 13 plus 14, columns 4 and 5)	
	16. Total Tax (Lesser of line 12 or 15, columns 4 and 5)	
	17. [REDACTED]	
OTHER ADDITIONAL TAXES		
	18. Workers Compensation Premiums (included in line 4 above)	
	19. Fire Marshal (Sch. B, line 47, column 2)	
	20.	
	21. Other * - Attach Detailed Schedule	
	22. [REDACTED]	
	23. [REDACTED]	
	24. Total Additional Taxes (lines 18 thru 23, columns 4 and 5)	
	25. Total Taxes (line 16 and 24, columns 4 and 5)	
PAYMENT OF THE BALANCE DUE ON LINE 37 MUST BE SUBMITTED IN ONE PAYMENT, TO THE DIVISION OF TAXATION AT THE ADDRESS INDICATED ON THE FRONT PAGE OF THIS RETURN.		
* Requires proof of payment included with return, i.e., copies of cancelled check issued for payment.		
** Supporting Documentation MUST be enclosed (i.e., Class B Certificates of Contribution, Account Summary Detail and proof of payment - copies of cancelled checks).		
A copy of the New Jersey State page and Schedule T, as filed with the NAIC, must be attached.		

SCHEDULE A (Page 2)

EXHIBIT OF TAXES AND OTHER OBLIGATIONS

(3) Taxable Premiums	State of Incorporation**			State of New Jersey		
	Domicile Rate	(4) Tax	New Jersey Rate	(5) Tax		
			2.1%	1.		
			2.1%	2.		
			1.05%	3.		
			2.1%	4.		
				5.		
			2.1%	6.		
				7.		
				8.		
				9.		
				10.		
			2.1%	11.		
				12.		

DETERMINED WITH REFERENCE TO N.J.S.A. 54:18A-6

then Schedule C - Calculation of Taxable Premiums as Provided in N.J.S.A. 54:18A-6 - Other Than Life Companies, must be completed.

	Premiums	Domicile Rate	Tax	New Jersey Rate	Tax	
13.				2.1%	13.	
14.				1.05%	14.	
15.					15.	
16.					16.	
17.					17.	

	(3) Taxable Premiums	State of Incorporation**			State of New Jersey		
		Domicile Rate	(4) Tax	New Jersey Rate	(5) Tax		
18.				0.25%	18.		
19.					19.		
20.					20.		
21.					21.		
22.					22.		
23.					23.		
24.					24.		
25.					25.		
26.	Retaliatory Tax Due -- (see instructions)				26.		
27.	Total Tax Due, line 25 plus 26				27.		

CALCULATION OF TOTAL AMOUNT DUE

28.	Total Tax after Refundable EDA Business Tax Credits (See Schedule BTC - If line 5 is less than zero "0," enter the overpayment amount, otherwise "0")	28.		
29.	Total Tax after Remaining EDA Business Tax Credits (See Schedule BTC - If line 26 is greater than zero "0," enter the tax amount, otherwise "0")	29.		
30.	Credit for 2% Fire Tax Payable to New Jersey Fireman's Relief Association	30.		
31.	Other Insurance Premiums Tax Credits - Attach Supporting Documentation **	31.		
32.	Total Tax Credits (Total of line 30 through 31)	32.		
33.	Balance of Tax Liability Due - Line 27, 28 or 29 less line 32 (See instructions)	33.		
34.	Credit for Prepayment of Premium Tax paid March 1 and June 1 of prior calendar year.	34.		
35.	Balance Due (line 33 less line 34)	35.		
36.	Prepayment of Tax Liability due March 1 (see instructions)	36.		
37.	Total Amount Due State of New Jersey (line 35 plus line 36)	37.		
38.	If line 35 plus line 36 is less than zero enter the amount of the overpayment	38.		
39.	Amount of line 38 to be applied to Prepayment of Tax Liability due June 1	39.		
40.	Amount of line 38 to be refunded (If line 38 plus line 39 is less than zero)	40.		
41.	Amount of Business Tax Credit carryforward available to be credited on next year's return. (Schedule BTC - If line 6 is less than zero "0," enter amount here.)	41.		

Refer to the Foreign or Alien Companies Other Than Life-General Filing Instructions in completing this return.

**SCHEDULE B EXHIBIT OF TAXES ON PROPERTY LINES
TAXABLE PREMIUMS AS PER N.J.S.A. 54:18A-2**

LINES OF BUSINESS		(1)		(2)		(3)		(4)	
		NET DIRECT PREMIUMS - MUST AGREE WITH STATE PAGE OF ANNUAL STATEMENT		STATE OF INCORPORATION FIRE MARSHAL		STATE OF INCORPORATION FIRE DEPARTMENT		STATE OF NEW JERSEY FIREMEN'S RELIEF ASSOC.	
ALLOCATION %		% Allocated to fire		% Allocated to fire		% Allocated to fire		% Allocated to fire	
42.	Fire							100%	
43.	Homeowners							35%	
44.	Commercial Multiple Peril (line 5.1 only)							100%	
45.	All Other (line 5.2 added here)								
46.									
47.									
48.	Enter on Schedule A, page 1, column 1, line 6								

**SCHEDULE C
COMPANIES OTHER THAN LIFE
CALCULATION OF TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6**

SECTION I – COMPLETE ONLY IF LICENSED IN THIS STATE ON OR AFTER June 30, 1984

**WORLDWIDE PREMIUM DATA FOR COMPANY COMPLETING THIS RETURN
AND ALL OF ITS AFFILIATES AS DEFINED IN N.J.S.A. 17:27A-1 et seq.**

WORLDWIDE PREMIUM DATA		(A) WORLDWIDE PREMIUMS	(B) 12.5% OF AMOUNT IN COLUMN (A)	(C) NEW JERSEY PREMIUMS
1.	TOTAL Premiums, including Finance and Service Charges, on all Policies of the company and affiliates			
2.	LESS: Premiums on Group Accident and Health Policies of the Company and affiliates			
3.	BALANCE – (line 1 minus 2)			

SECTION II – MUST BE COMPLETED BY ALL COMPANIES ELIGIBLE TO CALCULATE TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6.

WORLDWIDE PREMIUM DATA FOR COMPANY COMPLETING THIS RETURN

WORLDWIDE PREMIUM DATA		(A) WORLDWIDE PREMIUMS	(B) 12.5% OF AMOUNT IN COLUMN (A)
1.	TOTAL Premiums, including Finance and Service Charges, on all Policies of the company		
2.	LESS: Premiums on Group Accident and Health Policies of the Company		
3.	BALANCE – (line 1 minus 2)		

NOTE: IN ORDER TO DETERMINE WHICH FIGURES SHOULD BE APPLIED AS TAXABLE PREMIUMS AT LINE(S) 13 AND/OR 14 OF SCHEDULE A, PLEASE REFER TO THE INSTRUCTIONS FOR THE DETERMINATION OF TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6.

SCHEDULE BTC
SUMMARY OF EDA BUSINESS TAX CREDITS

This schedule must be completed when any business tax credits and/or credit carryforwards are claimed for the current tax filing period. Instructions for claiming a credit are found on the corresponding tax credit form.

SCHEDULE BTC – SUMMARY OF EDA BUSINESS TAX CREDITS		
1.	Enter Total Tax Amount - from Form DEXM page 2 line 18, DEM page 2 line 19, EXM page 3 line 42, or EM page 3 line 27	1.
PART I – REFUNDABLE EDA BUSINESS TAX CREDITS		
2.	Business Employment Incentive Program Tax Credit (BEIP) Form 324-IPT	2.
3.	Neighborhood Revitalization State Tax Credit For Insurance Premiums Tax, Marine Insurance Tax, Petroleum Products Gross Receipts Tax, and Public Utility Taxes on Sewer and Water Companies from Form 311-MISC	3.
4.	Total Refundable EDA Business Tax Credits – Add lines 2 and 3	4.
5.	Enter Total Tax after Refundable EDA Business Tax Credits – subtract line 4 from line 1	5.
6.	If the amount on line 5 is less than zero, enter the overpayment amount to be refunded here and on DEXM page 2 line 19, DEM page 2 line 20, EXM page 3 line 43, or EM page 3 line 28).	6.
PART II – NONREFUNDABLE EDA BUSINESS TAX CREDITS		
7.	Business Retention and Relocation Tax Credit from Form 316-IPT	7.
8.	Urban Transit Hub Tax Credit from Form 319-IPT	8.
9.	Grow New Jersey Assistance Tax Credit from Form 320-IPT	9.
10.	Wind Energy Facility Tax Credit from Form 322-IPT	10.
11.	Economic Redevelopment and Growth Tax Credit from Form 323-IPT	11.
12.	Public Infrastructure Tax Credit from Form 325-IPT	12.
13.	Film and Digital Media Tax Credit from Form 327-IPT	13.
14.	New Jersey Innovation Evergreen Fund Tax Credit from Form 334-IPT	14.
15.	Food Desert Relief Tax Credit from Form 336-IPT	15.
16.	Historic Property Reinvestment Tax Credit from Form 338-IPT	16.
17.	Emerge Program Tax Credit from Form 339-IPT	17.
18.	Brownfields Redevelopment Incentive Program Tax Credit from Form 340-IPT	18.
19.	New Jersey Aspire Program Tax Credit from Form 341-IPT	19.
20.	Cultural Arts Incentives Program Tax Credit from Form 342-IPT	20.
21.	Next New Jersey Program Tax Credit from Form 343-IPT	21.
22.	NJHMFA Project Financing Tax Credit Program from Form 344-IPT	22.
23.	Next New Jersey Manufacturing Program Tax Credit from Form 345-IPT	23.
24.	Other EDA Business Tax Credits (see General Filing Instructions).....	24.
25.	Total Remaining Nonrefundable EDA Business Tax Credits taken on this return – Add lines 7 through 24	25.
26.	Total Tax after Remaining EDA Business Tax Credits (If line 5 is greater than or equal to zero, subtract line 25 from line 5)	26.
27.	If line 26 is less than zero, enter amount of credit carryforward to next year's return	27.

FOREIGN OR ALIEN COMPANIES OTHER THAN LIFE GENERAL FILING INSTRUCTIONS

Below are instructions about areas to pay close attention to when completing the tax form:

1. **NAIC** Code Number – Provide the insurer's five-digit NAIC (National Association of Insurance Commissioners) code in the space at the top left of the front page of the return. This space must be completed by all taxpayers.
2. **Port of entry** – A line has been added at the middle of the first page for alien insurers to indicate their port of entry.
3. **Date of Incorporation or organized** must be entered.
4. **Date first licensed in New Jersey** must be entered.
5. **Schedule A** – Please note, Schedule A, including lines 1 to 12, must be completed by **all taxpayers**, including taxpayers calculating their tax using the 12.5% Premium Tax Cap indicated in Schedule C. For Premium Tax Cap taxpayers, complete lines 1–12 as per N.J.S.A. 54:18A-2 or N.J.S.A. 54:18A-3 as if you were not eligible for.
6. **Schedule B Exhibit of Taxes on Property Lines** must be completed by all taxpayers subject to the fire tax.
7. **Note Regarding Other Additional Taxes, Obligations, and Fees in Calculating the Retaliatory Tax Due:** When a taxpayer includes other eligible taxes, obligations, and fees separately paid to The New Jersey Department of Banking and Insurance on Schedule A (Page 2), line 24 "Total Additional Tax" in calculating its Retaliatory Tax obligation, to credit those amounts on Schedule A (Page 2), line 31 "Other Insurance Premiums Tax Credits," they must include with the filed return a detailed breakdown of the credits taken, and copies of the assessment/filing fee invoice with the front and back of the cancelled check(s) or EFT confirmation as proof of payment. If other taxes, obligations, and fees are not included in line 24 for the Retaliatory Tax calculation, no credit is allowed on line 31.
8. **EDA Business Tax Credits** – Schedule BTC must be completed when any Business Tax Credit is claimed, and a copy of the tax credit/tax credit transfer certificate and applicable tax credit form must be included with the return. Instructions for claiming a credit are found on the corresponding tax credit form on the Division's website at www.nj.gov/treasury/taxation/prntins.shtml
9. **Other EDA Business Tax Credits** – Schedule BTC, line 10 provides for any valid Business Tax Credit(s) allowable in accordance with the New Jersey Insurance Premiums Tax that were not enacted at the time this packet was made available. Any tax credit(s) claimed on this line must follow the same Business Tax Credit rules and procedures as in #8 above.
10. **Other Insurance Premiums Tax Credits** – Schedule A, line 31 includes but is not limited to amounts included in Other Additional Taxes, Obligations, and Fees such as the Special Purpose Assessment and Filing Fees included in "Total Tax Due" in column 5, line 24, used in calculating its **Retaliatory Tax Due**. If these amounts are included on this line, but not on line 24, the credit will be denied. This line also includes other credits not specifically designated elsewhere on the return.
11. **Guaranteed Fund Assessment Credit/Credit Recapture** – When claimed on Schedule A, in Other Insurance Premiums Tax Credits, a Form GFA-IPT Calculation Of Guaranty Fund Assessment Credit/Credit Recapture For Companies Other Than Life must be completed. Also, legible copies of the Class B Certificate of Contribution with Account Summary Detail and a copy of the front and back of the cancelled check issued in payment must be submitted with the return or the credit will be denied. With multiple assessments in the same year, provide the credit calculation detail by assessment. For Credit Recapture, a copy of the GFA Association letter is required. All must reconcile to the credit requested.
12. **Credit for Prepayment of Premium Tax Paid – Line 34** – If the prepayment credit line includes amounts because of mergers/ acquisitions or other amounts, provide a separate breakdown of the amount by entity name and Federal Tax ID#.
13. **All Credits** claimed on Schedule A require a copy of the assessment/invoice and proof of payment and/or other supporting documentation (i.e., copy of the front and back of the cancelled check or EFT confirmation). These documents **MUST** be submitted with the return or the credit will be denied.
14. **Penalty and Interest** – Any taxpayer that fails to file its return or pay tax when due shall be subject to penalties and interest as provided for in the State Tax Uniform Procedure Law N.J.S.A. 54:48-1 et seq. and N.J.S.A. 18:2-2.1 et seq.
15. **Overpayments** – Any refundable overpayment indicated on line 35 must first be applied to the prepayment due June 1 or any other outstanding obligation.
16. **Affiliate Schedule** – A taxpayer determining its taxable premiums as provided in N.J.S.A. 54:18A-6, when completing Schedule C, Section I, must include a separate schedule listing each affiliate and its applicable premiums, reconciling to Section I, column A line 3, or the determination will be denied, the taxpayer's account adjusted, and the difference billed, including Penalty and Interest.
17. **New Jersey State page and Schedule T** – A copy of both must be attached to this return.
18. **All attachments** must be included with **both** the original return filed with the Division of Taxation **and** the duplicate original return filed simultaneously with the Department of Banking and Insurance.

FOREIGN OR ALIEN COMPANIES OTHER THAN LIFE GENERAL FILING INSTRUCTIONS-cont'd

INSTRUCTIONS FOR COMPLETING SCHEDULE B EXHIBIT OF TAXES ON PROPERTY LINES

All companies must complete this schedule as if calculating their taxable premiums as per N.J.S.A. 54:18A-2 or N.J.S.A. 54:18A-3, including such companies eligible to calculate their taxable premiums as per N.J.S.A. 54:18A-6 (12.5% Premium Tax Cap).

INSTRUCTIONS FOR THE DETERMINATION OF TAXABLE FIRE PREMIUMS PROVIDED IN N.J.S.A. 54:18-1

As per N.J.S.A. 54:18A-2, N.J.S.A. 54:18-1 is considered part of the tax payable under this Act. New Jersey Taxable Fire Premiums are calculated as per N.J.S.A. 54:18-1 and detailed on the Insurance Premiums Tax return's Schedule B. The resulting fire premiums amount on column 4, line 48, must be entered on Schedule A, column 1, line 6. The 2.1% tax on fire premiums (2% tax to NJSFA + the additional 0.1% tax) is then calculated and entered on Schedule A, column 5, line 6.

N.J.S.A. 54:18-1 specifically requires that a return with payment of the sum of 2% upon the amount of all New Jersey Taxable Fire Premiums be made **directly to the Treasurer of the New Jersey State Firemen's Association (NJSFA)** in order to be eligible for the foreign fire tax credit on Schedule A, column 5, line 30. Refer to the "Notice to Foreign Insurance Carriers" mailed out July 2023 to all foreign insurers and also available on the Divisions' website at https://www.state.nj.us/treasury/taxation/insurance_add.shtml

SCHEDULE B-1 EXHIBIT OF TAXES ON PROPERTY LINES WHEN APPLYING THE PREMIUM TAX CAP FOR TAXABLE PREMIUMS AS PER N.J.S.A. 54:18A-6

Schedule B-1 has been removed from the return. It is the opinion of the New Jersey Tax Court, based on the current legislation in place, foreign fire premiums are not subject to the N.J.S.A. 54:18A-6 12.5% Premium Tax Cap.

INSTRUCTIONS FOR COMPLETING SCHEDULE C

1. This schedule is to be completed only by those companies eligible to calculate taxable premiums as provided in N.J.S.A. 54:18A-6 (12.5% Premium Tax Cap).
2. If the company was licensed in this State on or after June 30, 1984, complete both Section I and Section II.
3. If the company was licensed in this State prior to June 30, 1984, complete only Section II.
4. Worldwide Premiums are to be calculated in Section I and II in accordance with the provisions for calculating New Jersey Taxable Premiums as indicated at Schedule A, line 12.
5. When completing Section 1, attach a detailed schedule of Worldwide and New Jersey Premiums of the company and each affiliate used in completing column A of Section 1.
6. When completing Schedule C, **Schedule A, lines 1 to 12 must still be completed by ALL TAXPAYERS** in the same manner as per N.J.S.A. 54:18A-2 or N.J.S.A. 54:18A-3.

INSTRUCTIONS FOR THE DETERMINATION OF TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6 (SCHEDULE C)

If New Jersey taxable premiums are determined as provided in N.J.S.A. 54:18A-6 (12.5% Premium Tax Cap), then Schedule C, Companies Other Than Life Calculation of Taxable Premiums as provided in N.J.S.A. 54:18A-6 must be completed

Column A: Worldwide Premiums are defined as Worldwide Premiums minus dividends paid or credited to policyholders.

If the company was licensed in this State on or after June 30, 1984, and the amount indicated at Section I, column C, line 3, is *not greater* than the amount indicated on Section I, line 3, column B, the company does not qualify to use this limitation. Taxable premiums are those indicated on Schedule A, column 3, line 12.

If the company was licensed in this State on or after June 30, 1984, and the amount indicated at Section I, column C, line 3, is *greater* than the amount indicated on Section I, column B, line 3, taxable premiums are the amounts indicated on Section II, column B. These amounts are to be entered on Schedule A, column 3 applicable line(s) (13, 14).

If the company was licensed in this State prior to June 30, 1984, and the amount indicated on Section II, column B, line 3, is *less* than taxable premiums indicated on Schedule A, column 3, line 12, enter the amounts from Section II, column B on Schedule A, column 3, applicable line(s) (13, 14). If the amount indicated on Section II, column B, line 3, is not less than taxable premiums indicated on Schedule A, column 3, line 12, taxable premiums are those indicated on Schedule A, column 3, line 12.

SCHEDULE C-1

COMPANIES OTHER THAN LIFE CALCULATION OF NJ TAXABLE FIRE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6

Schedule C-1 has been removed from the return. It is the opinion of the New Jersey Tax Court decided, based on the current legislation in place, foreign fire premiums are not subject to the N.J.S.A. 54:18A-6 12.5% Premium Tax Cap.

CALCULATING RETALIATORY TAX – SCHEDULE A LINE 26

When Schedule A, line 16 "Total Tax" is arrived at by using Schedule C, the 12.5% Premium Tax Cap is not to be taken into account in the Retaliatory Tax computation, as per *American Fire & Casualty Company v. New Jersey Division of Taxation-Decided October 19, 2006*. Computation of the Retaliatory Tax on Schedule A, line 26 is the same whether you calculate line 16 using line 12 or line 15. The calculation is as follows: the Excess of Schedule A, column 4, line 12 *plus* line 24 over column 5, line 12 *plus* line 24.

SCHEDULE BTC SUMMARY OF EDA BUSINESS TAX CREDITS – SCHEDULE A LINES 28 & 29

To claim EDA Business Tax Credits on Schedule A, this schedule must be completed, and a copy of the tax credit/tax credit transfer certificate, fully signed by all parties, must be included with the return.

1. If there is an overpayment amount on line 5, enter that amount on Schedule A, line 28.
2. If there is an amount on line 26 greater than or equal to "0" zero, enter that amount on Schedule A, line 29.
3. If the amount on line 26 is less than "0" zero, enter the carryforward amount on Schedule A, line 41.

Instructions for claiming a Business Tax Credit are found on the corresponding tax credit forms on the Division of Taxation website at www.state.nj.us/treasury/taxation/prntins.shtml

FOREIGN OR ALIEN COMPANIES OTHER THAN LIFE GENERAL FILING INSTRUCTIONS-cont'd

CREDIT FOR TAXES PAID TO THE NEW JERSEY FIREMAN'S RELIEF ASSOCIATION (NJFRA) – LINE 30

As per N.J.S.A. 54:18-1 and N.J.A.C. 11:1-38:5, each foreign insurer insuring risks on property in this State is subject to a 2% tax upon the amount of all premiums received or agreed to be paid during the preceding calendar 12 months ending December 31, payable directly to the Treasurer of the New Jersey State Firemen's Association. The insurer receives a credit for such payment against its applicable fire tax on its Insurance Premiums Tax (IPT) return when paid directly to the NJSFA and a copy of the check issued in payment is included with the fire tax credit claim.

BALANCE OF TAX LIABILITY DUE – LINE 33

When there are Business Tax Credits and a completed Schedule BTC, if there is an amount other than "0" to be entered on line 28 or 29, use that Total Tax amount in calculating line 33.

When there are no Business Tax Credits, use line 27 in calculating line 33.

CALCULATING PREPAYMENT – SCHEDULE A LINE 36

Note: The taxpayer is statutorily obligated to pay the first 50% prepayment as a part of the Total Amount Due State of New Jersey with the return on or before 3/1. The taxpayer must also pay the second 50% prepayment as part of the Balance Due on or before 6/1, whether or not they receive a Notice of Adjustment.

If the Total Tax on line 16 was calculated using Schedule A, line 12, the prepayment is computed as follows: 50% of the sum of column 5, line 5 plus line 11 is entered on Schedule A, line 36. The other 50% is due on or before 6/1.

If the Total Tax on Line 16 was calculated using Schedule C, Section II, Calculate the Worldwide Premiums Prepayment as follows:

Total Worldwide Premiums (Schedule C, Section II, column A, line 3)	A \$ _____
Less: Total Worldwide New Jersey Fire Premiums	B \$ _____
Plus: Total Finance Charges	C \$ _____
Worldwide Premiums Prepayment Base (Line A minus line B plus line C)	D \$ _____
Premium Tax Cap Prepayment Base (Multiply line D by 12.5%)	E \$ _____
100% Prepayment Tax (Multiply line E by 2.1%)	F \$ _____
50% Prepayment Tax (Take 50% of line F). Enter amount on line 36.	G \$ _____

TOTAL AMOUNT DUE STATE OF NEW JERSEY – LINE 37

Total Amount Due State of New Jersey, which includes the March 1st prepayment, must be transmitted in **ONE** transaction with an applicable year of **2025** and **RETURN PERIOD ENDING date of 251231** to the Division of Taxation at the address indicated on the front page of this return. **DO NOT** send tax payments to The Department of Banking and Insurance.

DELIVERY RECEIPT CONFIRMATIONS

Mail and delivery services/couriers do not maintain tracking information after 120 days. In the event confirmation of receipt is required by the Division of Taxation as proof of timely filing, the Division strongly suggests taxpayers keep copies of delivery receipt tracking information including but not limited to sending address, date and time sent, delivery address, date and time delivered, and any signatures, if applicable, for return filings and payments sent to the Division. Providing only the tracking number is insufficient. The confirmation of receipt must include all tracking information as advised above. If there is a dispute, without appropriate documentation the dispute will be denied and the taxpayer will remain noncompliant until all outstanding tax liabilities and/or obligations are paid.

ELECTRONIC FUNDS TRANSFERS

The Division of Taxation has established procedures to allow the remittance of tax payments through electronic funds transfer (EFT). Taxpayers with a prior year's tax liability of \$10,000 or more in any tax are required to remit tax payments using EFT. The taxpayer may also use the New Jersey Division of Revenue's Online Payment Service at https://www1.state.nj.us/TYTR_BusinessFilings/jsp/WebPmt/WebPmtLogin.jsp for any amount due.

****FED Wires or other wire transfers are not acceptable methods of EFT payments****

For EFT program questions, call the EFT Unit at (609) 292-9292 Opt #6, Fax (609) 984-6681, visit the Division of Revenue and Enterprise Services website at www.state.nj.us/treasury/revenue/eft1.shtml, or write to the New Jersey Division of Revenue and Enterprise Services, EFT Section, P.O. Box 191, Trenton, N.J. 08646-0191.

EFT REMITTANCE INSTRUCTIONS

When making payments by check or EFT, the Total Amount Due State of New Jersey due March 1, which includes the March 1st 50% prepayment, must be transmitted in **ONE transaction**.

For processing purposes, payments by check or EFT associated with the 2025 tax return are to use the return year **2025** and **RETURN PERIOD ENDING date of 251231 (YY) Year, (MM) Month, (DD) Day**.

Associated payments include but are not limited to the **Total Amount Due State of New Jersey due on or before March 1st** (which includes the 3/1 50% prepayment) and the **Balance Due on or before June 1** (which includes the 6/1 50% prepayment). The same procedure must be followed for subsequent tax years after adjusting the return year and Return Period Ending Date accordingly.

IMPORTANT NOTE

If the taxpayer is paying obligations to The Department of Banking and Insurance, those amounts must be submitted under separate cover to The Department of Banking and Insurance at the address indicated on the notice received for that obligation.