

## Business Paperless Telefiling System

# Instructions

## New Jersey 9-1-1 System and Emergency Response Fee (Form ERF-100 Quarterly Return)

### Filing by Phone

Complete the worksheet, call the Business Paperless Telefiling System at 609-341-4800, and select "6" from the menu for the New Jersey 9-1-1 System and Emergency Response 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 you owe based on the information 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 or EFT debit. 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 either your 4-digit Personal Identification Number (PIN) or the first four characters of your registered taxpayer name to access the system.

### Who Must File

A 9-1-1 system and emergency response fee of \$.90 must be collected by:

- Mobile telecommunications companies that provide voice grade access **telephone numbers**; and
- Telephone exchange companies that provide voice grade access **service lines** as part of a telephone exchange service. "Telephone exchange service" includes Voice over Internet Protocol (VoIP) service as well as cable telephony.

The fee must be imposed on monthly bills issued for mobile voice grade telephone numbers provided to a person with a place of primary use in New Jersey and voice grade access service lines provided to a person with a service address in New Jersey. A quarterly return (Form ERF-100) must be filed for each quarter even if no fees are due. Returns must be filed by phone. There are no paper returns. The payment does not have to be made at the same time the ERF-100 return is filed; however, making only the payment does not satisfy the requirement to file the return.

This packet contains an ERF-100 Worksheet for you to record your quarterly return information in preparation for filing by phone. The worksheet may be reproduced for future use. Copies are also available online or by phone. See "Where to Get Information" on page 4.

### When to File

Companies that are subject to the fee must file a quarterly 9-1-1 System and Emergency Response Fee Return, Form ERF-100, and remit any fees due, on or before the 20th day of the month following the end of the calendar quarter.

Quarter	Ending	Due Date
Jan.-Feb.-Mar.	March 31	April 20
Apr.-May-June	June 30	July 20
July-Aug.-Sept.	September 30	October 20
Oct.-Nov.-Dec.	December 31	January 20

If a due date falls on a Saturday, Sunday, or legal holiday, the return is due on 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 or EFT debit 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.

If you choose not to pay the fee due when you file your return, you can make an e-check payment by itself in a separate call later. However, your payment must be made by the due date to avoid penalty and interest charges.

### 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/eff1.shtml](http://www.state.nj.us/treasury/revenue/eff1.shtml). Taxpayers who are required to remit payments by EFT can satisfy the EFT requirement by making e-check or credit card payments.

A sample e-check form with the word "SAMPLE" written diagonally across it. The form includes the following fields: "John Smith, Jane Smith, 123 Main Street, Trenton, NJ 08611" (payee information), "Date 12/24/2000" (date), "15,000.0000" (amount), "RAY TO THE ORDER OF" (pay to the order of), "DOLLARS" (currency), "Anyplace Bank, Trenton, NJ 08611" (bank name), "Routing number" (with a circled example of 450050020), "Account number" (with a circled example of 00020088), and "For" (with a circled example of 1234). A note says "Do not include the check number".

If you are an EFT debit payer, you can initiate payments through the Business Paperless Telefiling System when filing your return. If you choose not to pay the 9-1-1 system and emergency response fee due at the same time you file your return, you can make an EFT debit payment by itself in a separate call later. EFT credit payers must make their 9-1-1 system and emergency response fee payments as separate transactions outside the Business Paperless Telefiling System. Your payment must be made by the due date to avoid penalty and interest charges.

#### **Credit Card**

To pay your fee liability by credit card, call 1-888-673-7694 after you have completed your telephone filing and received a Confirmation Number. 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. Anyone required to collect the New Jersey 9-1-1 system and emergency response fee does so as a trustee on behalf of the State of New Jersey. As trustees of the State, business owners, partners, corporate officers, and some employees of such businesses may be held personally liable for failure to collect the fee when required or for failure to file returns and remit any fees due on a timely basis.

#### **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.

### **General Information**

A 9-1-1 system and emergency response fee of \$.90 is imposed on each periodic bill for a mobile telephone number and/or a service line. The fee will be collected monthly and remitted to the Division of Taxation by mobile telecommunications companies and telephone exchange companies on a quarterly basis.

The fee must be itemized and separately identified on each periodic billing statement as the "9-1-1 System and Emergency Response Fee," which may be abbreviated as "9-1-1 System/ Emerg. Resp. Fee."

The accrual method of accounting must be used when reporting the total mobile telephone numbers and service lines billed. Under this method, all fees are reported in the period when the mobile telephone numbers and service lines are billed, no matter when, or if, payment is actually received from the customer.

### **Exemptions**

The total number of mobile telephone numbers and service lines billed for each month during the quarter from all transactions, including exempt transactions, must be reported on the return.

You may deduct **service lines** that were billed to the following:

- Customers enrolled in the Lifeline Telecommunication Program for a periodic bill;
- Customers receiving Lifeline Telecommunication or Universal Service Fund benefits for a periodic bill;
- Federal government, its agencies, or instrumentalities (voice grade access service lines and mobile telephone numbers may be deducted);
- State government and State government agencies, county and municipal governments and their agencies, and school districts (only voice grade access service lines may be deducted; there is no exemption for mobile telephone numbers billed to State, county, and municipal government agencies and school districts).

Adequate records must be maintained to document the number of exempt mobile telephone numbers and service lines billed.

## 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/Taxpayer Name.** Enter your 4-digit PIN (Personal Identification Number) or the first four characters of your registered taxpayer name. If you are entering your registered taxpayer name, use only letters and numbers. Omit symbols and spaces. (NOTE: If you do not enter your PIN or the first four characters of your taxpayer name 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 New Jersey 9-1-1 system and emergency response fee PIN is the same PIN that you use to file employer withholding tax returns (Forms NJ-927/NJ-500 or NJ-927-W) online. If your business does not file employer withholding tax returns, your New Jersey 9-1-1 system and emergency response 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 or the first four characters of your registered taxpayer name to file your 9-1-1 system and emergency response fee return. To update your registration information online go to [www.state.nj.us/treasury/revenue/](http://www.state.nj.us/treasury/revenue/).

If you have registered to collect the 9-1-1 system and emergency response fee and you cannot access the Business Paperless Telefiling System using either your assigned PIN or the first four characters of your registered taxpayer name, call the Division of Taxation's Customer Service Center or visit a regional office for assistance. See "Where to Get Information" on page 4.

**Contact Phone Number.** Enter the area code and phone number of a contact person for your business.

**Tax Preparer's Identification Number.** If the return is being filed by a tax preparer, enter the preparer's 9-digit Federal identification number or social security number. This information will be requested during the signature portion of the phone call.

### 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.

### Return Information

**Line 1 – Total Number of Mobile Telephone Numbers and Service Lines Billed During the Quarter.** In the space provided, enter the total number of mobile telephone numbers and service lines, including exempt mobile telephone numbers and service lines, that were billed during each month of the three-month reporting period covered by the return. Total the amounts in each column. Combine the totals in Columns a and b and enter the result on Line 1. If no mobile telephone numbers or service lines were billed during the quarter, enter "0."

**Line 2 – Total Number of Mobile Telephone Numbers and Service Lines Billed That are Exempt From the Fee.** In the space provided, enter for each month of the quarter the number of mobile telephone numbers and service lines included on Line 1 that are exempt from the 9-1-1 system and emergency response fee. Total the amounts in each column. Combine the totals in Columns c and d and enter the result on Line 2. If no exempt mobile telephone numbers and/or service lines were billed during the quarter, enter "0."

**Line 3 – Number of Mobile Telephone Numbers and Service Lines Subject to the Fee.** The system will calculate the total number of mobile telephone numbers and service lines that are subject to the fee and provide the number to you. Enter the number stated on Line 3.

**Line 4 – Fee Due.** The system will calculate the total 9-1-1 system and emergency response fee due and provide the amount to you. Enter the amount stated on Line 4.

**Line 5 – Penalty and Interest.** Compute any penalty and interest charges incurred for late payment and/or late filing for the quarter and enter the amount on Line 5. If you are unable to determine this amount, enter "0." You will be billed for any penalty or interest due.

**Line 6 – Total Amount Due.** The system will calculate the total amount due for the quarter and provide the amount to you. Enter the amount stated on Line 6. 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), the type of account, and the date you want the payment to be debited from your account. If you are paying by EFT debit during your phone call, enter only the account type and payment debit date. The earliest date you may select is the next business day. However, 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 affirm and sign your return by agreeing to the following statement and then providing a voice signature: "I verify and affirm that all fee information provided during this telephone 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 without this affirmation or a signature. Tax preparers filing on behalf of clients will also be required to enter their own tax identification number.

**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 along with the name of the person who "signed" the return. **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.**

If you file your quarterly return in one phone call, but make your payment by e-check or EFT debit in a separate call to the Business Paperless Telefiling System, you will receive a separate Confirmation Number for the payment transaction.

## Amended Returns

If you discover an error after you file your return by phone, file an amended return by phone through the Business Paperless Telefiling System. If the correction results in an overpayment of tax 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](http://www.njtaxation.org)**
- Email general State tax questions:  
**[nj.taxation@treas.nj.gov](mailto: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 ERF-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/forms.shtml](http://www.state.nj.us/treasury/taxation/forms.shtml)**  
Publications: **[www.state.nj.us/treasury/taxation/pubs.shtml](http://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.