



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON, NJ 08695-0269

JAMES E. MCGREEVEY
Governor

JOHN E. MCCORMAC, CPA
State Treasurer

PIN:

Dear Taxpayer:

All telecommunications providers are required to collect the New Jersey 9-1-1 system and emergency response fee (9-1-1 fee). The fee of \$.90 must be imposed on monthly bills issued for mobile voice grade telephone numbers with a primary place of use in New Jersey and/or voice grade access service lines with a service address in New Jersey. The 9-1-1 fee, which was authorized by legislation enacted in June 2004 (P.L. 2004, c.48), applies to bills issued for billing periods ending on or after July 1, 2004. However, for PBX systems, Centrex systems, or other similar telecommunications services, the fee applies to bills issued for billing periods ending on or after August 1, 2004.

All businesses required to collect the 9-1-1 fee must register to do so and must file quarterly returns for each calendar quarter *even if no fees were due for that particular quarter*. If you determine that you are required to collect the fee, you must update your existing New Jersey registration record to report that you are required to collect the 9-1-1 fee, if you have not already done so. To update your record or to register your business for the first time, go to www.state.nj.us/njbgs/services.html.

9-1-1 fee returns (Form ERF-100) are due on or before the 20th day of the month following the close of the calendar quarter and must be filed by phone. There are no paper returns. Returns and payments covering the period July 1 through September 30, 2004, are due October 20, 2004.

In addition to filing Form ERF-100 electronically, you must make your quarterly payments electronically as well, either by electronic check (e-check), electronic funds transfer, or credit card. There is no charge for filing 9-1-1 fee returns by phone. However, if you choose to pay by credit card, a convenience fee of 2.5% of your liability must be paid directly to Official Payments Corporation.

Businesses that are required to collect the 9-1-1 fee do so as trustees on behalf of the State of New Jersey. Thus, 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. In addition to interest on any unpaid fees, the Division of Taxation will impose late filing penalties of 5% per month of the balance due not to

exceed 25% of such liability plus a \$100 per month penalty for each month the return is late, and late payment penalty of 5% of the balance of the fees due and paid late.

To file Form ERF-100 by phone you will need a PIN (or the first four characters of your registered taxpayer name), along with your 12-digit New Jersey Taxpayer Identification Number. If you are already registered to collect the 9-1-1 fee, your PIN appears at the beginning of this letter. Keep your PIN in a secure location, and be sure it remains confidential. If this letter does not contain a PIN, you are not yet registered to collect the 9-1-1 fee and must do so immediately if you are required to collect the fee.

- **File by Phone:** Complete the enclosed worksheet, call the Business Paperless Telefiling System at 1-877-829-2866 (toll-free from Touch-tone phones anywhere), and select "6" from the menu to file your 9-1-1 fee return. Returns can be filed by phone beginning October 15, 2004.

For more information about the 9-1-1 system and emergency response fee, visit our Web site at www.state.nj.us/treasury/taxation/pdf/911fee.pdf, or call the Division's Customer Service Center at 609-292-6400 during normal business hours.

Sincerely,



Robert K. Thompson
Director
NJ Division of Taxation