

STATE OF NEW JERSEY
Division of Taxation
Motor Fuel Tax

GENERAL INFORMATION
(GA-1-D and GA-1-J)

EFFECTIVE JANUARY 1, 1993, all reports/returns and payments postmarked on or before their due date are considered to be timely filed and/or paid.

In those instances where the due date falls on a Saturday, Sunday or State holiday the return and or payment is due on the next State business day.

FILING REQUIREMENTS

MONTHLY RETURNS: New Jersey Motor Fuel Distributors and Gasoline Jobbers monthly tax payments and completed reports/returns are due on or before the 20th day of the month following the report month.

NOTE: A report/return must be made for each month even if no transactions have taken place. In such instances indicate "0" on the proper line/lines.

FILING EXTENSIONS: Extensions of time for filing will automatically be granted if a payment for the full amount of the tax due is made on or before the 20th day of the month in which the report is due. The extension will be valid until the end of the same month.

No penalties will be applied to any underpayment of the estimated amount paid on the 20th day of the month if the amount paid equals 95% of the amount ultimately found to be due, or the amount paid is at least equal to the amount paid for the same reporting period in the prior year. Interest on any underpayment will be charged at the rate of 3% over prime.

Overpayments of tax resulting from a higher estimated payment than necessary will be carried as credits against the following month's payment unless a refund is specifically requested in writing.

The State has established procedures to allow the remittance of tax payments electronically through Electronic Funds Transfer (EFT). Qualification for the program is based on P.L. 1992, c.140 that requires business taxpayers with a prior year's liability of \$20,000 or greater in any one tax to remit all tax payments using EFT.

If you meet the requirement for participation in the program, and have not yet registered, or, if you do not meet the requirements, but would like to make payments electronically, contact the EFT Unit by calling (609) 984-9830, fax (609) 292-1777, or by writing: NJ Division of Revenue, EFT Unit, PO Box 191, Trenton, NJ 08646-0191.

The present Motor Fuel Tax Rates are as follows:

Gasoline	\$0.105
Diesel	\$0.135
Liquefied Petroleum Gas & Compressed	
Natural Gas	\$0.0525
Alcohol Blend (as defined in NJSA 54:39-2(d))	\$0.105
* Aviation Gasoline	\$0.125
* Turbine Fuel	\$0.02

* A \$0.02 per gallon surcharge on aviation gasoline and turbine fuel sold for delivery to a general aviation airport is also due on this return monthly. Aviation gasoline and turbine fuel sold for delivery to an International Airport is not subject to the surtax.

DEFINITIONS TO BE CONSIDERED

GASOLINE - Includes any liquid or gaseous substance commonly or commercially known or sold as gasoline, including liquid quantity extenders blended with gasoline, regardless of use. This includes aviation gasoline, marine gasoline, motor gasoline, racing gasoline and any other form of gasoline.

IMPORTER - An "Importer" is a person who brings gasoline into this State from outside this State in his own vehicle, or who hires a common carrier to transport the product and who has full ownership, possession, control, custody and direction of the fuel while in transit into this State.

NOTE: In order to import, a gasoline jobber must be licensed as an IMPORTER as this statute does not provide the authority for the jobber's import.

SALE - "Sale" means, in addition to its ordinary meaning, any exchange, gift, theft or other disposition. In every case where fuels are exchanged, given, stolen or otherwise disposed of, they shall be deemed to have been sold.

SALE FOR EXPORT - "Sale for Export" means a sale and/or transfer of gasoline in New Jersey by any person to another person not a New Jersey distributor or gasoline jobber who sends or carries the gasoline so purchased out of New Jersey to another State or foreign country in the way of commerce.

Any person not otherwise licensed as a Distributor, Gasoline Jobber, or Importer for gasoline transactions must possess a valid New Jersey export license.

In those cases where the gallonage reported on the return line is a fraction of one-half or more, the gallonage is to be rounded to the next highest gallon. In those cases where the gallonage reported on the return line is a fraction less than one-half gallon, the gallonage is to be rounded to the next lowest gallon. However, the line itself is to reflect whole gallons.

The return is to reflect physical inventories on the proper lines.

All lines must be completed where an entry is required both as to gallonage and the tax amount.

The Federal Identification Number on the return should be the same number listed on the Motor Fuel License. The identification number on the supporting schedules is to be the Federal Identification Number of the other entity to the transaction.

Deliveries of Motor Fuel to non-profit entities ARE NOT tax exempt.

Failure to file monthly tax returns and/or remittances by the required due date will be subject to penalty and interest.

WARNING - Under N.J.A.C. 18:18-7.10

A TAX REPORT WHICH IS SUBMITTED TO THE DIRECTOR AND WHICH DOES NOT FULLY SET FORTH THE INFORMATION REQUIRED TO BE INCLUDED IN THE REPORT WILL NOT BE CONSIDERED A PROPER FILING BY THE TAXPAYER AND WILL BE RETURNED.

**SPECIFIC INSTRUCTIONS FOR FILING THE NEW JERSEY
MOTOR FUEL DISTRIBUTORS / JOBBERS MONTHLY REPORT AND SCHEDULES**
(GA-1-D AND GA-1-J)

Line 1: Opening Inventory (Including in Transit) - On this line shall be shown one composite physical inventory figure covering all gasoline on hand at all marketing locations in New Jersey at the beginning of the report period. These shall include gasoline at or in:

- (a) Refineries that have been turned over to marketing departments for sale, delivery or use by the marketing departments for sale, delivery or use by the marketing department.
- (b) Bulk plants and warehouses.
- (c) Pipeline and marine terminals.
- (d) Pipelines containing gasoline belonging to the marketing department of the reporting company.
- (e) Tank trucks and other delivery equipment.
- (f) Transit to marketing department locations in New Jersey by all types of carriers.

NOTE: Do not include inventory at company operated service stations or deliveries made on consignment. These are sales and taxable on delivery. Opening physical inventory must be the same as reported closing physical inventory for the previous period.

Line 2: Gasoline Received Tax Paid (Schedule GA-1A required) - On this line show the total gallons of gasoline received tax included. Identify all receipts on Schedule 1 (GA-1A) showing the name of carrier, point of origin and destination, name of persons acquired from, seller's federal identification number, date of sale, document number and the number of invoiced gallons.

Line 3: Gasoline Received from Licensed Holder Tax Unpaid (Schedule GA-1A required) - On this line show the total gallons of gasoline from other licensed distributors and/or jobbers on which the New Jersey motor fuel tax was not paid to the seller. Identify all receipts on Schedule 2 (GA-1A) showing the name of the carrier, point of origin and destination, name of person, document number and the number of invoiced gallons.

Line 4: Gasoline Imported From Another State Direct To Customers and Importers (Schedule GA-1A required) - On this line show the total gallons of gasoline imported from another state(s) directly to the customer in New Jersey. Include all direct receipts of gasoline from your own refineries and from other vendors outside New Jersey on Schedule 3 (GA-1A) showing the name of carrier, point of origin and destination, name of person when acquired from, seller's identification number, date of sale, document number and the number of invoiced gallons.

Line 5: Gallons Imported From Another State Into Tax Free Storage (schedule GA-1A required) - On this line show the total gallons of gasoline imported into your New Jersey tax free storage from another state(s). Indicate all receipts of gasoline from your own refineries and/or other vendors outside New Jersey on Schedule 4 (GA-1A) showing the name of carrier, point of origin, and destination, name of person acquired from, seller's identification number, date of sale, document number and the number of invoiced gallons.

Line 6: Other Receipts - On this line shall be shown the total number of gallons of any nature other than that assigned to the classifications in Lines 2 to 5, inclusive, for which the reporting company is held accountable. Withdrawals of gasoline from any source other than reporting company's locations to be used for taxable and refundable purposes, all additives sales and uses, etc. The total gallonage shown on Schedule 5 shall be listed in subtotals under the following headings:

- (a) Receipts A/C:
 - (1) Taxable Use of Gasoline at refineries.
 - (2) Additives
 - (3) Other (identify)

Line 7: Total Gallons Handled (schedule not required) - On this line show the number of gallons of gasoline on hand, Lines 1 thru 6, available for distribution in New Jersey including transit gallons.

Line 8: Closing Inventory (including in transit) - Refer to instructions for Line 1.

Line 9: Gallons To Be Accounted For - Subtract Line 8 from Line 7 which must equal Line 16 (Disbursements).

Line 10: Gasoline Delivered Tax Collected (Schedule GA-1B required) - On this line show the total taxable gallons of gasoline sold and/or delivered. Include any taxable use of gasoline. Identify taxable sales of gasoline delivered to distributors and jobbers on Schedule 6 (GA-1B) showing the name of carrier, point of origin and destination, name of person sold to, purchaser's license number, date of delivery, document number and gallons. A schedule is required identifying the gasoline sales and company use which is to be separately identified.

Line 11: Gasoline Delivered to Licensed Dealers (Schedule GA-1B required) - On this line show the total gallons of untaxed gasoline sold and/or delivered to licensed distributors and gasoline jobbers. Refer to list and supplements of licensed distributors and gasoline jobbers furnished by the Motor Fuel Section, CN 243, Division of Taxation, 50 Barrack Street, Trenton, New Jersey 08646-0243. Identify gasoline delivered to licensed distributors and gasoline jobbers on Schedule 7 (GA-1B) showing the name of carrier, point of origin and destination, name of person sold to, purchaser's identification number, date of delivery, document number and gallons.

Note: Taxable sales to licensed distributors and gasoline jobbers must be shown on Line 10 for reconciliation purposes.

Line 12: Gasoline Exported to Other States (Duplicate Schedule GA-1B required for each state) - On this line show the total gallons of gasoline exported into other states from New Jersey. This includes all direct shipments of gasoline from your own refinery and/or locations in New Jersey to your location(s) in another state(s) and gasoline delivered from your New Jersey storage facilities to customers in other states wherein title to the product transfers at point of destination. Identify gasoline exported to other states on Schedule 8 (GA-1B) showing the name of carrier, point of origin and destination, name of person sold to, purchaser's identification number, date of delivery, document number and gallons. On this line show "sales for export" where

gasoline is sold to New Jersey customers and the customer exports the motor fuel to other states.

Line 13: Gasoline Delivered to U.S. Government (Schedule GA-1B required) - On this line show the total gallons of gasoline delivered to the US Government or its departments, agencies and instrumentations for the exclusive use by same and gasoline sold to diplomatic and consular personnel who are certified by the U.S. Department of State as being entitled to an exemption. The tax exemption to diplomatic and consular personnel applies only to purchases of gasoline made with oil company credit cards. Identify gasoline delivered to the U.S. Government on Schedule 9 (GA-1B) showing the name of carrier, point of origin and destination, name of agency or department sold to, date of delivery, document number and gallons.

Gasoline Delivered to Other Exempt Government Agencies (Schedule GA-1B required) - On this line show the total gallons of gasoline delivered to the State of New Jersey or any political subdivision thereof for their exclusive use. Identify motor fuel delivered to other exempt government agencies on Schedule 9 (GA-1B) showing the name of carrier, point of origin and destination, name of agency or political subdivision sold to, date of delivery, document number and gallons.

Line 14: Other Non-taxable Distribution (Schedule 10) - On this line shall be shown the total number of gallons of any non-taxable items not assigned to Lines 10, 11, 12 and 13. The total gallons reported on this line shall be supported by Schedule 10 arranged in the following order:

(a) The reporting company's non-taxable distribution shall be listed in separate totals by each type of distribution in the detail required by the schedule.

Line 15: Gain or Loss - Add lines 10, 11, 12, 13 and 14 and subtract total from line 9. If loss (L) add, if gain (G) subtract. Please attach explanation.

Line 16: Gallons Accounted For - Add lines 10, 11, 12, 13 and 14. If loss, add line 15; if gain, subtract line 15. The total gallons accounted for must equal line 9.

Line 17: Total Taxable Distribution - Show gallons from line 10 on which the New Jersey gasoline tax is due. Multiply gallons by tax rate and show amount at the proper rate.

Line 18: Less Gallons Received Tax Paid (Schedule GA-1A) - On this line, enter the total number of gallons of gasoline purchased by the reporting company on which the New Jersey tax was included in the purchase price and shown on Schedule 1.

Line 19: Less Dealer Sales to Government Agencies - Show on this line the total number of gallons of fuel on which the New Jersey state tax was refunded by the licensee to its dealers in order to issue tax credit on sales of fuels to the United States Government, the State of New Jersey and its political subdivisions.

SCHEDULE 9:

1. On sales to the United States Government:

(a) Under subheading of "Dealer Sales", all dealer sales to the United States Government shall be listed in separate totals by the name of the governmental agencies making the purchases.

2. On sales to State of New Jersey and its political subdivisions:

(a) Under a separate subheading of "Dealer Sales to the State of New Jersey and its political subdivisions", such sales shall be listed in separate totals in gallons for each State department showing its name and address and totals in gallons for each political subdivision showing its name and address.

The State or political subdivision must submit to you through your dealer a completed New Jersey Exemption Certificate (MF-6060) for the purchases involved. These certificates are to be attached to your Distributor or Jobber report.

Line 20: Less Refundable Uses - On this line, enter the number of gallons used for purposes which are subject to refund of the tax in accordance with the New Jersey Motor Fuel Tax Law.

Line 21: Total Tax Due - Subtract Lines 18, 19 and 20 from line 17 for gallonage and amount of tax due for the reporting period.

Lines 22 & 23:

Other Adjustments (schedule required) - On these lines show amount of debt or credit to your tax account from previous reports or adjustments. For adjustments, use Form GA-1C identified as debit or credit adjustment. Detailed schedules and documentation required.

Line 24: Total Tax Gasoline - On this line, enter the amount of tax due.

Line 25: Add Airport Safety Tax - On this line, enter the amount of tax due from Line 4, Form GA-1V. (Instructions for this line are included in the "General Instructions").

Line 26: Add: Penalty and Interest - See General Instructions.

Line 27: Total Credit from Previous Month - On this line, enter any overpayment of the tax from a prior period for which the taxpayer has not claimed a refund.

Line 28: Less: Total Amount Paid with Estimated Return or by Electronic Fund Transfer - On this line, enter the amount of payment previously submitted for the return.

Line 29: Balance Due - On this line is the amount of tax due after the calculation of the tax due plus or minus adjustments less any Estimated Tax Payments or Electronic Fund Transfers.

Line 30: Overpayment - On this line is the amount of tax overpayment after the calculation of the tax due plus or minus adjustments less any Estimated Tax Payment or Electronic Fund Transfer.