

Division Use Only — DLN Stamp

Division Use Only — Date Stamp



# State of New Jersey

Return to:

## Division of Taxation

PO Box 189  
Trenton, NJ 08695-0189

Pursuant to NJSA 54:39-101 et seq  
Rev 10-2010

Form SMF-2

# Notice of Election

**THIS NOTICE OF ELECTION PROVIDES FOR THE PRECOLLECTION OF THE NEW JERSEY MOTOR FUEL TAX ON ALL REMOVALS FROM ALL OUT-OF-STATE TERMINALS LISTED ON PAGE TWO WHERE SUPPLIERS OR PERMISSIVE SUPPLIERS ARE POSITION HOLDERS.**

We elect to treat all removals from all out-of-state terminals with a destination into New Jersey as shown on the terminal-issued shipping papers as if the removals were removed across the rack by the supplier from a terminal in New Jersey as provided in Section 54:39-118.

We agree to precollect the New Jersey motor fuel tax in accordance with Section 54:39-118 on all removals from a qualified terminal where we are a position holder without regard to the license status of the person acquiring the fuel, the point of terms of the sale or the character of delivery.

We further agree to waive any defense that the State of New Jersey lacks jurisdiction to require collection on all out-of-state sales by such person as to which the person had knowledge that the shipments were destined for New Jersey and that New Jersey imposes the requirements under its general police powers to regulate the movement of motor fuels.

### Company Information

Name of Company:		Tax ID #	
Individual to contact regarding this form:	Title:	Phone No	
Individual to contact regarding reporting:	Title:	Phone No	

### NOTICE OF ELECTION must be signed by an authorized representative of the company.

Signature	Title	Printed Name	Date Signed

