

Business Online Filing System Instructions New Jersey Recycling Tax (Form RC-100 Quarterly Return)

Filing Online

You can file Form RC-100 online at the Division of Taxation's Web site (www.state.nj.us/treasury/taxation/). Choose "File, Pay Online" on the navigation bar, scroll down to "Recycling Tax," select "Form RC-100," and follow the filing instructions.

Who Must File

Every owner or operator of a solid waste facility in New Jersey is subject to this tax. The tax is imposed on every ton of solid waste accepted for disposal or transfer at the solid waste facility.

The Recycling Tax is also imposed on every ton of solid waste collected by a solid waste collector that transports solid waste for transshipment or direct transportation to an out-of-state disposal site. Waste haulers who do not haul waste out of New Jersey or to a railroad transfer station are not required to file and remit this tax.

The Recycling Tax is imposed at the rate of \$3.00 per ton. But for the listed exemptions, all transactions are subject to the Recycling Tax regardless of whether they relate to a contract that predates the effective date of the imposition.

When to File

Taxpayers subject to the tax must file a quarterly Recycling Tax Return, Form RC-100, and remit any tax due, on or before the 20th day of 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

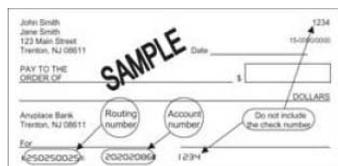
If a due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. Returns transmitted by 11:59 p.m. on the due date will be deemed timely.

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 Online Filing System, or by credit card.

Electronic Check (e-check)

You will be given an opportunity during your session to pay your tax 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 sign into your session.

If you choose not to pay the tax due when you file your return, you can make an e-check payment by itself in a separate session 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: 609-984-9830, 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 Web site at: www.state.nj.us/treasury/revenue/. Taxpayers who are required to remit payments by EFT can satisfy the EFT requirement by making e-check or credit card payments.

If you are an EFT payer, you can initiate payments through the Business Online Filing System when filing your return. If you choose not to pay the tax due at the same time you file your return, you can make an EFT payment by itself in a separate session. Your payment must be made by the due date to avoid penalty and interest charges.

Credit Card

To pay your tax liability by credit card, call 1-888-673-7694 or go to the Division of Taxation's Web site at www.state.nj.us/treasury/taxation/ after you have completed your telephone filing and received a Confirmation Number. Click on "Electronic Services" in the left-hand column, and then choose "Business Taxes and Fees" and "Recycling Tax". Click on the link "File Online." Once you have entered your New Jersey Taxpayer Identification Number and PIN (or business name), choose "All Other Payments - Deficiencies" from the list, enter the month and year for which you are making a payment, and continue. A usage fee will be added to the total tax payment when you pay by credit card.

Penalties, Interest, and Fees

Failure to file a return by the due date and/or failure to remit any taxes due by the due date will result in penalty and interest charges. Business owners, partners, corporate officers, and some employees of such businesses may be held personally liable for failure to file returns and remit any taxes due on a timely basis.

Late Filing Penalties

5% per month (or fraction thereof) of the balance of tax liability due at original return due date not to exceed 25% of such tax liability. A penalty of \$100 per month (or fraction thereof) for each month the return is late will also be imposed.

Late Payment Penalty

5% of the balance of the taxes 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 tax from the original due date to the date of payment. At the end of each calendar year any tax, 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 tax bill is sent to a collection agency, a referral cost recovery fee of 10% of the tax 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

The Recycling Tax is applicable to the acceptance of solid waste beginning on April 1, 2008. The tax will be reported, paid and remitted electronically on a quarterly basis on or before the 20th day of the month following the end of each quarter.

The law allows for the pass-through of the tax obligation from subject taxpayers to their customers in amounts equivalent to the tax. This pass-through may occur from solid waste facilities down to haulers at the time of the solid waste transfer and then again from haulers to solid waste generator customers. Likewise, where solid waste collectors are direct taxpayers, they may choose to pass-through an amount equal to the tax obligation to solid waste generator customers. The pass-through may be represented on invoices or statements as a recycling surcharge to reflect the amount of Recycling Tax due on the tonnage accepted as a separate line item on every customer bill or statement. It should be noted that no solid waste generators are exempt from this pass-through surcharge.

The law provides that owners or operators of railroad transfer stations or other facilities designed exclusively to transport waste on railroads are NOT subject to the Recycling Tax.

Tax Base

There is levied upon the owner or operator of every solid waste facility a recycling tax of \$3.00 per ton on all solid waste accepted for disposal or transfer at the solid waste facility and on a waste hauler transporting solid waste to a railroad transfer station or directly out-of-state.

“Solid waste”, for purposes of this tax, is limited to the following waste ID types: Type 10 Municipal; Type 13 Bulky; Type 13C Construction and Demolition; Type 23 Vegetative; Type 25 Animal and Food Processing; and Type 27 Dry Industrial, which includes Type 27A Asbestos-containing waste.

Exemptions

The Recycling Tax shall NOT be imposed on the acceptance and disposal of:

- ash residue resulting from the incineration of solid waste at a resource recovery facility;
- solid waste originating from out-of-State sources under a contract with a solid waste facility awarded prior to December 31, 2007 if the contract does not include a change-in-law or similar mechanism by which the Recycling Tax imposed may be passed through as a fee or surcharge on the rate and charges set forth in the contract;
- solid waste originating from in-State sources under a contract with a resource recovery facility awarded prior to December 31, 2007 if a contract does not include a change-in-law or similar mechanism by which the Recycling Tax imposed may be passed through as a fee or surcharge on the rate and charges set forth in the contract;
- solid waste transported from an in-state transfer station from which the Recycling Tax has been levied on the owner or operator thereof to an in-State solid waste facility for final disposal;
- type 13C Construction and Demolition waste accepted at a material recovery facility, provided that the facility meets or exceeds the recycling materials extraction rate as established by the Department of Environmental Protection. The extraction rate is currently set at 50%;
- residue resulting from the operations of a scrap processing facility as defined in section 2 of P.L.1987, c.102; and
- residue generated as a result of the use of post-consumer waste material in the manufacture of a recycled product which constitutes at least 75% of total annual sales dollar volume of the products manufactured by a manufacturer in this State.

Instructions for Online Filing

Identification

New Jersey Taxpayer Identification Number.

Enter your 12-digit New Jersey Taxpayer Identification Number. (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 your registered taxpayer name.

(NOTE: If you do not enter your PIN or 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 recycling tax PIN is the same PIN that you use to file employer withholding tax returns (Forms NJ-927/NJ-500 or Form NJ-927-W) online or by phone. The employer PIN is printed in the upper right-hand corner of Form REG-C contained in your quarterly NJ-927 forms packet.

If your business does not file employer withholding tax returns, your recycling tax PIN is the same PIN you use to file sales and use tax returns (Forms ST-50/51) online.

If you have registered to collect the recycling tax and you cannot access the Business Online Filing System using your assigned PIN, call the Division of Taxation's Customer Service Center at 609-292-6400 during normal business hours for assistance.

Contact Information. Enter the name and phone number of a contact person for the taxpayer.

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 second quarter of 2008, enter "2" for the quarter and "2008" for the year.

Return Information

Line 1 – Tax Base - Tons. Enter the number of tons of solid waste, rounded to the nearest whole ton, accepted for transfer or disposal, or, if a hauler, transported to a railroad transfer station or directly out-of-State, during the quarter.

Line 2 – Tax Rate. \$3.00 per ton.

Line 3 – Recycling Tax Due. Multiply line 1 by line 2 and enter the result on this line.

Line 4 – Payments or Credits. Enter any payments made previous to filing the quarterly return and/or credits currently available on this line.

Line 5 – Quarterly Amount Due. Line 3 minus line 4.

Line 6 – 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 6. If you are unable to determine this amount, enter "0." You will be billed for any penalty or interest due.

Line 7 – Total Amount Due. The system will calculate the total amount due for the quarter and provide the amount to you. 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 wish 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. 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 online filing and received a Confirmation Number. See "How to Pay" on page 1.

Confirmation Number. After you file your return, the system assigns you a 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 "filed" 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 session, but make your payment by e-check or EFT debit in a separate session of the Online Filing System, you will receive a separate Confirmation Number for the payment transaction.

Amended Returns

If you discover an error after you file your return, file an amended return online. 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 web site 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 **609-943-5000**. Representatives are available from 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

Online

- Division of Taxation web site:
www.state.nj.us/treasury/taxation/
- E-mail: nj.taxation@treas.state.nj.us

Order Forms and Publications

To obtain copies of the RC-100 Worksheet and Instructions, as well as other tax forms and publications:

- Call the Forms Request System from a touch-tone phone at **1-800-323-4400** (within NJ, NY, PA, DE, and MD) or **609-826-4400** (anywhere).
- Call NJ TaxFax at **609-826-4500** from your fax machine's phone.
- Visit the Division of Taxation's web site:
www.state.nj.us/treasury/taxation/

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** (anywhere) or visit our web site.