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

XX/XX/XXXX

XXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXNAMEXXXXXXXXXXXXX
XXXXXXADDRESSXXXX
XXXXXXADDRESSXXXX

Dear Business Owner,

Welcome and Thank You for Registering Your Business With New Jersey

Based on your registration, your business will collect New Jersey Sales Tax and/or pay Use Tax. This letter outlines how to file and pay Sales and Use Tax and where to find help and information.

Account Information

Tax ID	PIN	Form Number	Filing Frequency	Beginning Date	First Return Due
111-222-333/000	1234	ST-50	Quarterly	04/05/17	07/20/17

What do you file?

Quarterly return (Form ST-50) – You must file a return each quarter even if your business has no taxable sales for the period and no Sales Tax is due. If you owe tax, you must pay by the due date.

Monthly payment (Form ST-51) – You must make a monthly payment only if you collected:

- More than $30,000 in Sales Tax the year before; and
- More than $500 in Sales Tax during either of the first two months of the current quarter.

Note: If you collected $500 or less in Sales Tax **during the first or second month of a quarter**, you can pay this amount with your quarterly return.

When do you file your returns and make payments?

Quarterly payments and returns (Form ST-50)

- **Due Date** – *20th day of the month following the filing period.

Monthly payment (Form ST-51)

- **Due Date** – *20th day of the month following the filing period.

*If the due date falls on a weekend or holiday, the returns and payments are due the next business day. For due dates, visit the New Jersey Tax Calendar at **www.state.nj.us/treasury/taxation/njtaxcal.shtml.**

How do you file your returns and make payments?

You submit all Sales and Use Tax returns and payments electronically. Use your Tax ID and PIN shown above.

- **To file and pay online,** visit **www.state.nj.us/treasury/taxation/onlinebus.shtml.**
- **To file and pay by phone 609-341-4800,** use the Sales and Use Tax worksheet and instructions available at: **www.state.nj.us/treasury/taxation/onlinebus.shtml.** Do not mail the worksheet to our office. Keep it for your records.

For information on electronic payment options, visit **www.state.nj.us/treasury/taxation/eftpayoptions.shtml.**

How do you change your tax registration records?

You can change tax registration records by filing Request for Change of Registration, Form REG-C-L.

- **To File Form REG-C-L,** visit **www.state.nj.us/treasury/revenue/regrecords.shtml.**

Other Helpful Information

- Taxpayers' Bill of Rights: **www.state.nj.us/treasury/taxation/pdf/pubs/sales/anj1.pdf;**
- More information about Sales and Use Tax: **www.state.nj.us/treasury/taxation/su.shtml;**
- **Penalty and Interest:** When you do not file and pay your taxes on time, we will charge penalties and interest.
    - **Late Filing:** We will charge a late filing penalty of 5% of the tax due for each month or portion of a month the return is late. The maximum penalty for late filing is 25%. We also may charge a penalty of $100 for each month the return is late;
    - **Late Payment:** We will charge interest at the annual rate of 3% above the prime rate for every month or portion of a month the tax is unpaid. At the end of each calendar year any tax, penalties and interest still due become part of the balance on which interest is charged. We also may charge a late payment penalty of 5% of the tax due;
- **Responsible person(s)**: Businesses that must collect Sales Tax do so as trustees on behalf of the State of New Jersey. For that reason, business owners, partners, corporate officers, and some employees of such businesses may be held personally liable for failure to collect the tax when required or for failure to file returns and remit any taxes due timely. For more information, visit **www.state.nj.us/treasury/taxation/respons.shtml.**

What if you have more questions?

We understand you may have questions or concerns, and we are here to help. Visit www.njtaxation.org and select *Contact Us*:

- **Email;**
- **By Phone**: 609-943-5000;
- **In Person**: Visit one of our Regional Information Centers.

We look forward to servicing your business and we thank you for choosing to do business in the Garden State.

Sincerely,

John J. Ficara
Acting Director
Division of Taxation

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

XX/XX/XXXX

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XXXXXXNAMEXXXXXXXXXXXXX
XXXXXXADDRESSXXXX
XXXXXXADDRESSXXXX

Dear Business Owner,

Welcome and Thank You for Registering Your Business With New Jersey

Based on your registration with the Streamlined Sales Tax Governning Board, your business will collect New Jersey Sales Tax and/or pay Use Tax. This letter outlines how to file and pay Sales and Use Tax and where to find help and information.

Account Information

Tax ID	PIN	Form Number	Filing Frequency	Beginning Date	First Return Due
111-222-333/000	1234	ST-50	Quarterly	04/05/17	07/20/17

What do you file?

Quarterly return (Form ST-50) – You must file a return each quarter even if your business has no taxable sales for the period and no Sales Tax is due. If you owe tax, you must pay by the due date.

Monthly payment (Form ST-51) – You must make a monthly payment only if you collected:

- More than $30,000 in Sales Tax the year before; and
- More than $500 in Sales Tax during either of the first two months of the current quarter.

Note: If you collected $500 or less in Sales Tax **during the first or second month of a quarter**, you can pay this amount with your quarterly return.

When do you file your returns and make payments?

Quarterly payments and returns (Form ST-50)

- **Due Date** – *20th day of the month following the filing period.

Monthly payment (Form ST-51)

- **Due Date** – *20th day of the month following the filing period.

*If the due date falls on a weekend or holiday, the returns and payments are due the next business day. For due dates, visit the New Jersey Tax Calendar at **www.state.nj.us/treasury/taxation/njtaxcal.shtml.**

How do you file your returns and make payments?

You submit all Sales and Use Tax returns and payments electronically. Use your Tax ID and PIN shown above.

- **To file and pay online,** visit **www.state.nj.us/treasury/taxation/onlinebus.shtml.**
- **To file and pay by phone 609-341-4800,** use the Sales and Use Tax worksheet and instructions available at: **www.state.nj.us/treasury/taxation/onlinebus.shtml.** Do not mail the worksheet to our office. Keep it for your records.

For information on electronic payment options, visit **www.state.nj.us/treasury/taxation/eftpayoptions.shtml.**

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- **To File Form REG-C-L,** visit **www.state.nj.us/treasury/revenue/regrecords.shtml.**

Other Helpful Information

- Taxpayers' Bill of Rights: **www.state.nj.us/treasury/taxation/pdf/pubs/sales/anj1.pdf;**
- More information about Sales and Use Tax: **www.state.nj.us/treasury/taxation/su.shtml;**
- **Penalty and Interest:** When you do not file and pay your taxes on time, we will charge penalties and interest.
  - **Late Filing:** We will charge a late filing penalty of 5% of the tax due for each month or portion of a month the return is late. The maximum penalty for late filing is 25%. We also may charge a penalty of $100 for each month the return is late;
  - **Late Payment:** We will charge interest at the annual rate of 3% above the prime rate for every month or portion of a month the tax is unpaid. At the end of each calendar year any tax, penalties and interest still due become part of the balance on which interest is charged. We also may charge a late payment penalty of 5% of the tax due;
- **Responsible person(s)**: Businesses that must collect Sales Tax do so as trustees on behalf of the State of New Jersey. For that reason, business owners, partners, corporate officers, and some employees of such businesses may be held personally liable for failure to collect the tax when required or for failure to file returns and remit any taxes due timely. For more information, visit **www.state.nj.us/treasury/taxation/respons.shtml.**

What if you have more questions?

We understand you may have questions or concerns, and we are here to help. Visit www.njtaxation.org and select *Contact Us*:

- **Email;**
- **By Phone**: 609-943-5000;
- **In Person**: Visit one of our Regional Information Centers.

We look forward to servicing your business and we thank you for choosing to do business in the Garden State.

Sincerely,

John J. Ficara
Acting Director
Division of Taxation

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

XX/XX/XXXX

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XXXXXXNAMEXXXXXXXXXXXXX
XXXXXXADDRESSXXXX
XXXXXXADDRESSXXXX

Dear Business Owner,

Welcome and Thank You for Registering Your Business With New Jersey

Your business registration indicates that you will withhold New Jersey Income Tax from wages, gambling winnings, or pension and annuity income. This letter outlines how to file and pay Employer Withholding Tax and where to find help and information.

Account Information

Tax ID	PIN	Form Number	Filing Frequency	Beginning Date	First Return Due
111-222-333/000	1234	NJ-927	Quarterly	04/05/17	07/20/17

What do you file?

- **Quarterly return (Form NJ-927)** – You must file an electronic return each quarter even if no tax was withheld during the period. If you withheld tax, you also must make a payment for the quarter.

  Note: Report Unemployment Insurance (UI), Disability Insurance (DI), and Family Leave Insurance (FLI) contributions using Form NJ-927. If you need help with UI, DI, FLI or the WR-30 wage reporting form, visit **lwd.dol.state.nj.us**

- **Monthly payment (Form NJ-500) –** You are only required to make a monthly payment if you withheld $500 or more in Income Tax during either of the first two months of the quarter. If the tax withheld is less than $500, you can pay this amount with your quarterly return.

- **Annual return (Form NJ-927-H) –** If your only employees are household (domestic) workers, you only need to file an employer's withholding report once a year using Form NJ-927-H and remitting the tax withheld.

- **Annual Reconciliation of Tax Withheld (Form NJ-W-3) –** At the end of your tax year, you are required to file Form NJ-W-3 and include copies of all W-2 and 1099 statements that have New Jersey withholdings. For more information, visit **www.state.nj.us/treasury/taxation/pdf/current/njwt.pdf.**

When do you file your returns and make payments?

- **Quarterly return (Form NJ-927)**
  - **Due Date** – *30th day of the month following the filing period.
- **Monthly payment (Form NJ-500)**
  - **Due Date –** *15th day of the month following the filing period.
- **Annual return (Form NJ-927-H)**
  - **Due Date –** *January 31 following the close of the calendar year.

- **Annual Reconciliation of Tax Withheld (Form NJ-W-3)**
  - **Due Date** – *Last day in February following the close of the calendar year.

*If the due date falls on a weekend or holiday, the returns and payments are due the next business day. For due dates, visit the New Jersey Tax Calendar at **www.state.nj.us/treasury/taxation/njtaxcal.shtml**.

How do you file your returns and make payments?

You must file returns and payments electronically. You will use your Tax ID and PIN shown above to file and pay.

- **To file and pay online,** visit **www.state.nj.us/treasury/taxation/onlinebus.shtml.**

For information on electronic payment options, visit **www.state.nj.us/treasury/taxation/eftpayoptions.shtml**.

How do you change your tax registration records?

You may change your tax registration records by filing, Request for Change of Registration Information, Form REG-C-L.

- **To file Form REG-C-L,** visit **www.state.nj.us/treasury/revenue/regrecords.shtml.**

Other Helpful Information

- Taxpayers' Bill of Rights: **www.state.nj.us/treasury/taxation/pdf/pubs/sales/anj1.pdf;**
- More Information about Withholding Tax: **www.state.nj.us/treasury/taxation/income-tax-withholding.shtml;**
- **Penalty and Interest:** When you do not file and pay your taxes on time, we will charge penalties and interest.
  - **Late Filing:** We will charge a late filing penalty of 5% of the tax due for each month or portion of a month the return is late. The maximum penalty for late filing is 25%. We also may charge a penalty of $100 for each month the return is late;
  - **Late Payment:** We will charge interest at the annual rate of 3% above the prime rate for every month or portion of a month the tax is unpaid. At the end of each calendar year any tax, penalties, and interest still due become part of the balance on which interest is charged. We also may charge a late payment penalty of 5% of the tax due;
- **Responsible person(s):** Businesses that are required to collect Employer Withholding Tax do so as trustees on behalf of the State of New Jersey. For more information regarding your duties as a responsible person, visit **www.state.nj.us/treasury/taxation/respons.shtml.**

What if you have more questions?

We understand you may have questions or concerns, and we are here to help. Visit www.njtaxation.org and select *Contact Us*:

- **Email;**
- **By Phone**: 609-943-5000;
- **In Person**: Visit one of our Regional Information Centers.

We look forward to servicing your business and we thank you for choosing to do business in the Garden State.

Sincerely,

John J. Ficara
Acting Director
Division of Taxation

Rev. (10/17)

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

10/2/2019

ID:

PIN:

Dear Taxpayer,

Our records show that you recently registered for the New Jersey Corporation Business Tax (C.54:10A-1 et seq.). Every corporation which incorporates, qualifies or otherwise acquires a taxable status in New Jersey must file a Corporation Business Tax Return on form CBT-100 or CBT-100S, whichever is applicable. These forms are not mailed to taxpayers but can be obtained in the following ways:

- The forms are available on our website at http://www.state.nj.us/treasury/taxation/forms.shtml.
- The forms can be ordered through our automated form ordering system by calling 1-800-323-4400, or from your fax machine's phone by calling 609-826-4500.
- You can purchase software products that produce the NJ Corporation Business Tax Forms. A list of approved software vendors is available on our website under Forms, then Important information for software vendors, then Corporation Business Tax, and then Approved CBT-100/CBT-100S Vendors.

Various Corporation Business Tax online payment options are available on our website. Go to www.state.nj.us/treasury/taxation/ and choose Business Tax Payment in the left hand column then select other Corporation Business Tax Payments. The PIN listed above is assigned to your business and should be kept in a safe and secure location and should be kept confidential. The PIN or your business name must be used along with your Federal Identification Number to access the online payment options. This PIN cannot be used to make electronic funds transfers (EFT).

Important: You must be enrolled with the New Jersey Division of Revenue to use Electronic Funds Transfer (EFT). EFT payments require a separate password, obtained by enrolling in the EFT program. This process may take several weeks. Information on the EFT enrollment procedure and the EFT program is available via the Internet at http://www.state.nj.us/treasury/revenue/enrolleft.shtml if you have received a confirmation under separate cover, or by phone at 609-292-9292, option 6, during business hours.

Visit our website at www.state.nj.us/treasury/taxation/ for more information about the Corporation Business Tax or call us at 609-292-6400 during normal business hours.

Sincerely,

John J. Ficara
Acting Director
NJ Division of Taxation

(Rev. 01-16)

State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON NJ 08695-0269

Please respond to:
Customer Service Center
(609) 292-6400

Our records show your business may need 2018 Form ST-18B below to report and remit Use Tax. **This form is due on or before May 1, 2019.**

A business must pay Use Tax for 2018 if it purchased **taxable** property or services in 2018 without paying New Jersey Sales Tax, or if it paid sales taxes to other jurisdictions at rates lower than New Jersey's. (Except in certain designated areas, New Jersey's Sales Tax rate in 2018 was 6.625%.)

This form is for businesses that weren't required to collect New Jersey **Sales Tax** from customers, but which may have **Use Tax** obligations that must be reported for the 2018 tax year. Such businesses are not required to file returns (Forms ST-50/51) each month or quarter.

Your business should file this form if it:
1. Didn't sell taxable goods or services or lease taxable property to others in 2018,
2. Averaged less than $2,000 in annual Use Tax liability in 2015, 2016 and 2017, and
3. Owes Use Tax for 2018.

Do Not File This Form if You Do Not Owe Use Tax.

Note: If your business sold taxable goods or services, or leased taxable property to others, or if your average annual Use Tax liability for the three previous calendar years was more than $2,000, you may not File Form ST-18B for 2018. You must change your business registration to include quarterly/monthly Sales Tax filings. You can add Sales Tax eligibility through the Online Registration Change Service at: www.state.nj.us/treasury/revenue/.

More information is available in publication ANJ-7, *Use Tax in New Jersey*, Tax Topic Bulletin S&U-7, *Filing Sales and Use Tax Returns*, and on the Division of Taxation'sWeb site at: www.njtaxation.org.

DETACH HERE

ST-18B
12-18

State of New Jersey
Annual Business Use Tax Return

2018

This return is due **May 1, 2019** for the tax year ending **December 31, 2018**

1) Total of Purchases Subject to New Jersey Use Tax	.
2) Use Tax Due	.
3) Penalty & Interest	.
4) Total Amount Due	.

Make Check or Money Order Payable to: New Jersey Use Tax

Mail to: **Division of Taxation**
Revenue Processing Center
PO Box 999
Trenton, NJ 08646-0999

INSTRUCTIONS FOR COMPLETING THE USE TAX RETURN ST-18B

1) Total of Purchases Subject to New Jersey Use Tax

Enter the amount of all taxable purchases that were either delivered to a New Jersey location or used by you within New Jersey during the calendar year that you have not paid:

- New Jersey Sales or Use Tax or
- Sales Tax to any other jurisdiction within the United States.

You do not owe New Jersey Use Tax if the Sales Tax paid in another jurisdiction is higher than 6.625%. However, New Jersey will not give you credit for any Sales Tax you pay that is above 6.625%.

2) Use Tax Due

Complete the following worksheet to calculate the Use Tax due.
(a) Multiply the amount on Line (1) of the return by 6.625%.________________.
(b) Enter the amount of Sales Tax you already paid to another jurisdiction on a purchase included on Line 1 of the return. ______________________.
Note: You may claim this credit only if the tax was legally due and paid to the other jurisdiction and if you have no right to a refund. If the tax paid in another state was less than 6.625%, the difference is due to New Jersey.
(c) Subtract (b) from (a) and enter result here and on Line 2, Use Tax Due, on Form ST-18B. ______________________.

3) Penalty and Interest

We will charge a penalty of 5% per month or fraction thereof (up to a maximum of 25%) on the Use Tax due (Line 2) if you do not file a required ST-18B by May 1, 2019.

We will charge interest at a rate of prime rate plus 3%, calculated up to the date of payment, if you do not pay Use Tax by May 1, 2019.

4) Total Amount Due

Enter total Use Tax amount due Line 2 plus any Penalty and Interest from Line 3. This is the amount which you must remit with your return.

For further information and assistance in completing this return, please contact the New Jersey Division of Taxation Customer Service Center at (609) 292-6400. For information concerning the taxability of goods and services, see Sales and Use Tax Guide (S & U 4) at www.state.nj.us/treasury/taxation/pdf/pubs/sales/su4.pdf

DETACH HERE

I certify that all the information given is correct:

____ ______________________

(Signature of Taxpayer or Corporate Officer) (Date)

If this return is prepared by someone other than the taxpayer complete the following information:

FID# or SS# ______________ / ____________ / ______________

____

(Signature of Individual of Firm preparing the return) (Title)

____

(Print Name of Firm and Individual preparing the return) (Title)

State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. BOX 187
TRENTON, NEW JERSEY 08695-0187

PHILIP D. MURPHY
Governor

SHEILA Y. OLIVER
Lt. Governor

ELIZABETH MAHER MUOIO
State Treasurer

JOHN J. FICARA
Acting Director

Tobacco and Vapor Products Tax Licensing Notice

Please be advised that a new law (P.L. 2019, c. 147) enacted on June 30, 2019, imposes a new tax rate on container e-liquid sold by the vaping industry. The law also requires sellers in New Jersey's vaping industry to be licensed and includes new tax filing requirements.

New Definitions

Container e-liquid: A container of liquid nicotine (i.e., e-liquid bottle) or other liquid sold, marketed, or intended for use to fill or refill an electronic smoking device. The law does not apply to prefilled cartridges or other canisters sold, marketed, or intended for use as part of an electronic smoking device.

Vapor business: A retail business that derives more than 50% of its sales from electronic smoking devices, related accessories, and liquid nicotine. A retailer that does not sell container e-liquid is not a vapor business.

New Licensing Requirements

Container e-liquid cannot be sold at retail stores in the State except by a licensed vapor business.

Businesses that intend to operate as a vapor business and sell container e-liquid must now be registered **and** licensed. Each license is valid for one year. Enclosed is a copy of the Vapor Business License application package.

Every retail vapor business must complete Form VB-R, Vapor Business License Application, in its entirety and mail it to the New Jersey Division of Taxation with the required $50 fee. Any vapor business that does not properly complete the form, along with the required fee, will not receive a Vapor Business License from the State of New Jersey. If your application is approved, the Division of Taxation will then issue a Vapor Business License.

If a vapor business has more than one location, it must apply for a separate license for each location that sells container e-liquid.

The license period of operation begins on April 1 and expires on March 31. The licensee must renew the license each year prior to the expiration date of March 31 for the new one-year operating period. No license can be issued without the payment of the $50 fee. Fees for a license are not prorated.

If your business also sells tobacco and/or other nicotine products that were purchased tax-free (untaxed), you must also register for the Tobacco and Vapor Products Tax Certificate of Authority. Form TPT-R must be completed and submitted to the New Jersey Division of Taxation. Form TPT-R can be found at:
https://www.state.nj.us/treasury/taxation/pdf/other_forms/tobacco/tpt-r.pdf

If the TPT-R application is approved, the Division of Taxation will then issue a Tobacco and Vapor Products Tax Certificate of Authority. This certificate allows a seller to sell tobacco and other nicotine products.

There is no fee for a Tobacco and Vapor Products Certificate of Authority. However, a separate Certificate of Authority is required for each business location.

If you fail to apply for the vaping license, register for the Tobacco and Vapor Products Tax, or follow all laws governing the tax, then you may be subject to fines or other penalties – including the seizure of any untaxed container e-liquid and tobacco products that you possess.

New Tax Rate and Effective Date

Beginning November 1, 2019, sellers must collect tax on container e-liquid at the rate of 10% of the listed retail sale price. The seller is personally liable for the tax collected.

Tax rates on other tobacco products are unchanged.

Under the Tobacco and Vapor Products Tax Act, sellers are still required to collect a 30% tax on the wholesale price of tobacco products, excluding moist snuff; 75 cents per ounce on moist snuff; and 10 cents per fluid milliliter on liquid nicotine in a pre-filled cartridge or other container where the cartridge or container is marketed, sold, or intended for use as part of an electronic smoking device.

Filing Requirements and Forms

Vapor businesses may have to file two forms with the Division each month:

1) Form VB-100 is required to be filed to remit tax collected on sales of container e-liquid. This return (form) is filed monthly and is due on the 20th day of the following month. The vapor business must report all gross receipts on Form VB-100 from the retail sale of container e-liquid sold during the entire month. This return (form) must be filed monthly even when there are no activities;
2) Any business that has obtained a Tobacco and Vapor Products Certificate of Authority also must file a Tobacco Products Tax Return (known as Form TPT-10). This form must be filed on a monthly basis on or before the 20th day of the following month. Gross receipts from the sale of container e-liquid cannot be reported on Form TPT-10.

Additional Information

New Jersey Division of Taxation employees are available to help you understand these changes. Email us at *Tobacco.tax@treas.nj.gov* if you need assistance or have any questions.

Form VB-R

Division use only – Date Stamp

State of New Jersey

Division of Taxation
PO Box 187
Trenton, NJ 08695-0187

Application for Vapor Business License

In compliance with Chapter 39, P.L. 1990, as amended, beginning November 1, 2019, New Jersey defines any business that sells container e-liquid and has more than 50 percent of its retail sales derived from electronic smoking devices, related accessories, and liquid nicotine as a Vapor Business and requires that the business obtain a license.

The license is effective for the fiscal year April 1 until March 31 and will need to be renewed each year by March 1.

Vapor businesses are required to obtain a separate license for each place of business, whether established or temporary, from which container e-liquid is sold or intended to be sold. Complete a separate application for each location.

Include a payment of $50 with this application.

Section 1 – Business Information

Federal ID Number	New Jersey Corporation Number
Business Name	Website Address
Trade Name	Phone Number / Fax Number
Physical Address	
Mailing Address	
Alternate Address (bookkeeper, accountant, etc., that we can contact regarding reporting and payments)	

Hours of Operation

☐ Mon. ☐ Tues. ☐ Wed. ☐ Thur. ☐ Fri. ☐ Sat. ☐ Sun.

Be advised that your business, including a business that operates from a personal residence, is subject to inspection by New Jersey Division of Taxation employees. This includes sworn law enforcement personnel.

Section 2 – Contact Information

If you wish to have an attorney, accountant, or other individual act on your behalf and have access to your tax information, you must supply us with an Appointment of Taxpayer Representative form (Form M-5008-R).

Registration Contact	Title	Phone Number	Email Address
Tax Reporting Contact	Title	Phone Number	Email Address
Retail Site Manager	Title	Phone Number	Email Address
Individual Completing This Form	Title	Phone Number	Email Address

Section 3 – Prior Owner Information

Complete only if you are purchasing an existing business.

Former Business Name	Former Trade Name		Former Phone Number
Former Business Address		City, State, ZIP Code	Date Ownership Transferred
Former Business Mailing Address		City, State, ZIP Code	Date Former Business Ended

Section 4 – Type of Ownership

- ☐ Sole Proprietorship (may include spouse)
- ☐ Limited Liability Partnership
- ☐ New Jersey Corporation
  Date of Incorporation: ____________
- ☐ Partnership
- ☐ Government Entity
- ☐ Out-of-State Corporation
  State: ___
  Date Registered in New Jersey: ____________
- ☐ Limited Partnership
- ☐ Trust
- ☐ Other (specify) ____________

Section 5 – Owner Information

Provide information for a sole proprietor, partners, or principal officers of corporations or limited liability companies (attach rider if necessary).

Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number
Name (Last, First, M)	Title	Social Security Number
Home Address	Home Phone Number	Cell Phone Number

Section 6 – Relationships With Other Organizations

Provide information for any owner, officer, or employee who operates, manages, or reports for another company that is required to be registered with New Jersey.

Individual's Name	Title	Date of Hire	Social Security Number
Individual's Home Address	City, State, ZIP Code		
Name of Affiliated Business	Affiliated Business FID	Title	Effective Date of Title
Address of Affiliated Business	City, State, ZIP Code		
Individual's Name	Title With Applicant	Date Joining Applicant	Social Security Number
Individual's Home Address	City, State, ZIP Code		
Name of Business With Which Affiliation Exists	Affiliated Business FID	Title	Effective Date of Title
Address of Business With Which Affiliation Exists	City, State, ZIP Code		

Section 7 – Types of Products

Check each type of product you will be selling in New Jersey.

- ☐ Cigar
- ☐ Cigarillo
- ☐ Dry Snuff
- ☐ Container E-Liquid
- ☐ Little Cigar
- ☐ Electronic Cigarette
- ☐ Moist Snuff
- ☐ Liquid Nicotine
- ☐ Pipe Tobacco
- ☐ Single-Dose Smokeless Tobacco
- ☐ Smoking Tobacco
- ☐ RYO

☐ Other Tobacco Products – List Products: ______________________________

Section 8 – Business Activity - Vendors

Provide the name and address of your container e-liquid vendor(s) (attach rider if necessary).

You must notify the Division within 30 days of any changes made to this application after it is submitted, or after a license has been issued. If you do not notify us, we may reject, suspend, or revoke your license. We may also reject or revoke your license if you make any misrepresentations in this application.

If your business purchases untaxed tobacco and vapor products **other than container e-liquid**, you must also complete a Tobacco and Vapor Products Registration form (Form TPT-R).

Section 9 – Authorizing Signature

I am aware that the information contained in this application is subject to reporting to and auditing by the Division of Taxation of the New Jersey Department of the Treasury.

Under penalty of perjury, my signature affirms all of the following:

- I certify that my business sells container e-liquid and that more than 50 percent of the business retail sales are derived from electronic smoking devices, related accessories, and liquid nicotine.
- The information provided in this application, including all attachments, is accurate and complete to the best of my knowledge.

We will deny this application if any section is inaccurate or incomplete.

Signature	Title	Printed Name	Date Signed

I certify on behalf of the applicant, and under penalty of perjury, that the information contained in this application is true and correct to the best of my knowledge and belief.

Sworn to before me on this ________ day of ________, 20 ____, at ______________________________ [Name of City, State].

Notary Public ______________________________

Form VB-R Instructions

We will deny this application if any section is inaccurate or incomplete.

Section 1: Business Information
You must enter your **federal identification number.**

Business name. Your company's name as it appears on the business registration.

Trade name. The name by which your company does business and is known in the industry.

Physical address. Your company's location for operations in New Jersey. If there are no New Jersey locations, enter your company's primary business location.

Mailing address. The address we can use to contact your company regarding general inquires.

Alternate address. The address we can use to contact your company regarding reporting and payments.

Section 2: Contact Information
Registration Contact. The individual who can answer questions regarding this application. If this individual is not an employee or owner of the company, a completed Form M-5008-R must accompany this application.

Tax Reporting Contact. The individual who can answer questions regarding the filing of reports and issuance of payments. If this individual is not an employee or owner of the company, a completed Form M-5008-R must accompany this application.

Section 3: Prior Owner Information
This section is for individuals or companies that purchase an existing business. If you did not purchase an existing business, enter N/A in the Former Business Name section and leave all other spaces blank.

Section 4: Type of Ownership
Check only the box that applies.

New Jersey Corporation. You must provide the date of incorporation.

Out-of-State Corporation. You must provide the state of incorporation and the date registered in New Jersey.

Other. You must give the type of ownership.

Section 5: Owner Information
Sole Proprietor. Enter the requested information for the owner of this business.

Partnership. Enter the requested information for all the partners in this business. If you need additional space, write "see rider attached" and provide the information on a separate sheet.

Corporations or LLCs. Enter the requested information for all of the principal officers. If you need additional space, write "see rider attached" and provide the information on a separate sheet.

Section 6: Relationships With Other Organizations
Provide information for any owner, officer, or employee who operates, manages, or reports for another company that is required to be registered with New Jersey.

Section 7: Types of Products
Check each type of product you will handle in New Jersey. For Other Tobacco Products, you must list each other product.

Section 8: Business Activity – Vendors
Provide the name and address of your container e-liquid vendor(s) (attach rider if necessary).

Section 9: Authorizing Signature
Only an individual listed in Section 5 of this application may sign this application. This application cannot be processed without an appropriate signature and notary. We will not process this application without a notarized signature.

Complete all appropriate sections and mail this application to:

New Jersey Division of Taxation
PO Box 187
Trenton, NJ 08695-0187

Enclose the $50 license fee with this application.
Make check or money order payable to: State of New Jersey – Division of Taxation.
We will not process this application if you do not include the $50 fee.

PHILIP D. MURPHY
Governor

SHEILA Y. OLIVER
Lt. Governor

State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 286
TRENTON, NEW JERSEY 08695-0286

ELIZABETH MAHER MUOIO
State Treasurer

JOHN J. FICARA
Acting Director

February 25, 2019

NJTPID#:

PIN:

Notice of Accelerated Payment of Income Tax Withholding

The New Jersey Division of Taxation has reviewed your 2017 Employer Gross Income Tax Withholdings and found that you have a 2017 liability of more than $10,000. Based on this review, the Division is requiring that you remit withholding tax each time your company has a payday rather than quarterly. This accelerated payment schedule is effective April 1, 2019.

Though payments are accelerated, your quarterly schedule for filing returns will remain the same. You must use quarterly return **NJ-927-W** starting with the second quarter of 2019. The Division is taking these steps based on State law (N.J.A.C. 18:35-7.3(e)), which provides the Division with the authority to designate businesses with past-year liabilities of more than $10,000 as accelerated "weekly" payers.

However, frequency of remittance will be determined by the frequency of your paydays and can be weekly, biweekly, monthly, etc. Accelerated payers file NJ-927-W because it reflects their designated payment schedules. Employers who fail to comply with payment requirements **are subject to penalty and interest charges** as provided for by law.

An accelerated payer must electronically remit all State income tax withholdings via e-check, Electronic Funds Transfer (EFT), or credit card. Tax is due on or before the Wednesday of the week following the week (Sunday through Saturday) containing the payday(s) on which the taxes were withheld. Accelerated payers making a withholding payment via EFT are to use TXP Tax Type Code "01170," Addendum Record "G."

For more information:

- Call the Customer Service Center at 609-943-5000;
- Visit our website at www.njtaxation.org;
- Visit one of our Regional Information Centers www.state.nj.us/treasury/taxation/ot1.shtml;
- Email us at nj.taxation@treas.nj.gov;
- Mail a letter to:

  New Jersey Division of Taxation
  PO Box 286
  Trenton, NJ 08695-0286.

Attachment 3 – Exhibit A

FOR OFFICIAL USE ONLY

2018 STATE OF NEW JERSEY LITTER CONTROL FEE RETURN

LF-5 (11-18)

N.J.S.A. 13:1E-213 et seq.

TAX YEAR ENDING DECEMBER 31, 2018

DUE DATE: FILE ON OR BEFORE MARCH 15, 2019

CHECK LEVEL AT WHICH PRINCIPAL PRODUCTS ARE SOLD:

☐ WHOLESALE ☐ RETAIL ☐ BOTH

BOTH SIDES OF THIS FORM MUST BE COMPLETED.

EXHIBIT 8

	(A) RETAIL SALES	(B) WHOLESALE SALES
1. GROSS RECEIPTS (see instruction 5)		
2. LESS DEDUCTIONS (see instruction 5)		
3. BALANCE SUBJECT TO FEE (line 1 - line 2)		
4. FEE RATE (see instruction 5)	.000225	.0003
5. AMOUNT OF FEE DUE (line 3 x line 4)		
6. ADD: PENALTY AND INTEREST (see instruction 5)		
7. AMOUNT DUE (line 5 plus line 6)		
8. **TOTAL AMOUNT DUE** (line 7A plus line 7B)		

MAKE CHECK PAYABLE TO STATE OF NJ - LITTER CONTROL FEE

DETACH AT PERFORATION — READ INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS RETURN

1. **WHO IS SUBJECT TO THE FEE** – The litter control fee is imposed on each person engaged in business in this State as a retailer, manufacturer, wholesaler or distributor of litter-generating products. Any retailer (but not a wholesaler) with less than $500,000 in annual retail sales of litter-generating products is exempt from this fee. Restaurants are not deemed "retailers" for purposes of this fee if they have less than 10% in annual retail sales of meals or food prepared for off-premises consumption, or 50% or more of their activity is selling meals or food prepared for on-premises consumption." Check box 4(b) on back of form.

2. **SALES SUBJECT TO FEE** – The retail sales and/or wholesale sales of litter generating products sold within and into New Jersey are subject to the Litter Control Fee. A "wholesale sale" is a sale for resale. A "retail sale" is a sale for ultimate consumption or any purpose other than resale. Indicate the type of sales activity in your business by checking the appropriate line on the reverse side of the return. "Sales within the State" means all retail sales and all wholesale sales by any persons engaged in business within New Jersey of litter-generating products for use and consumption within New Jersey. It shall be presumed that all sales of litter-generating products sold within the state are for use and consumption within the state unless the business shows that the products are shipped out-of-state for out-of-state use. Additionally, "sales within the State" or "sold within New Jersey" means all sales of litter-generating products from points outside New Jersey having a New Jersey destination made by every manufacturer, wholesaler, distributor and retailer having nexus with New Jersey without regard to the state in which title passes or delivery takes place.

3. **LITTER-GENERATING PRODUCTS SUBJECT TO FEE** – Litter-generating products are the fifteen categories of products listed below which meet any of the following conditions:
   (a) Products produced, distributed or purchased in disposable containers, packages or wrappings; or
   (b) Products not usually sold in packages, containers or wrappings but are commonly discarded in public places; or
   (c) Products of an unsightly or unsanitary nature commonly thrown, dropped, discarded, placed or deposited by a person on public property, or on private property not owned by him.

   It shall be presumed that *all* products in the following categories listed satisfy at least one of the above conditions and qualify as a litter-generating product.
   1. Groceries;
   2. Nondrug drugstore sundry products;
   3. Food for human or pet consumption;
   4. Soft drinks and carbonated waters;
   5. Beer and other malt beverages;
   6. Wine;
   7. Distilled spirits;
   8. Cigarettes and tobacco products;
   9. Cleaning agents and toiletries;
   10. Paper products and household paper except books, roll stock and wood pulp;
   11. Newsprint and magazine paper stock;
   12. Motor vehicle tires;
   13. Glass containers sold as such;
   14. Metal containers sold as such; and
   15. Plastic or fiber containers made of synthetic material and sold as such (not including any container which is routinely reused, has a useful life of more than one year and is ordinarily sold empty at retail).

NOTE: Litter Control Fee guidelines which include definitions of the above products are available on request from the Division's Taxpayer Forms Service, PO Box 269, Trenton, New Jersey 08695-0269, phone 1-800-323-4400 or 609-292-6400. The guidelines are also available on the Division's website at www.state.nj.us/treasury/taxation/ under the Publications option.

4. **FEE COMPUTATION METHODS** – The fee may be computed using any one of the following three methods. Be sure to check the appropriate box indicating the method used on the reverse side of the fee return.
   (a) GENERAL METHOD – The business may apply the proper fee rate to its gross receipts from **retail sales of litter generating products** within or into New Jersey and/or its gross receipts from **wholesale sales of litter generating products** within or into New Jersey which were sold during the period covered by the return; or
   (b) TOTAL SALES METHOD – In lieu of maintaining detailed records which would substantiate the business's gross receipts figure(s) from sales of litter-generating products, the business may elect to apply the proper fee rate to its gross receipts from retail sales of **all products** within or into New Jersey and/or its gross receipts from wholesale sales of **all products** within or into New Jersey which were sold during the period covered by the return; or
   (c) PERCENTAGE SALES METHOD – As a third alternative, the business may elect to apply the proper fee rate to the proportionate amount of its gross receipts from retail sales of **all products** within or into New Jersey and/or the proportionate amount of its gross receipts from wholesale sales of **all products** within or into New Jersey which were sold during the period covered by the return. The percentage(s) should reflect the portion of total retail sales and/or total wholesale sales represented by sales of litter-generating products in those sales categories. The percentage(s) must be determined from actual sales data from a sample period of at least one month within the return period which is representative of the business's sales activity during the entire period covered by the return. This percentage is computed by dividing the gross receipts from sales of litter-generating products by the gross receipts from total sales for the sample period.

COMPLETE THE FOLLOWING: (Check off all applicable items)

1. PRINCIPAL BUSINESS ACTIVITY
   (a) ____ MANUFACTURER (MAKER, FABRICATOR OR PROCESSOR)
   (b) ____ WHOLESALER OR DISTRIBUTOR (MORE THAN 50% OF TOTAL SALES ARE WHOLESALE)
   (c) ____ RETAILER (MORE THAN 50% OF TOTAL SALES ARE RETAIL)
   (d) ____ NONE OF THE ABOVE. (IDENTIFY) ________________
   ____
2. PRINCIPAL PRODUCT(s) SOLD ________________
3. CHECK FEE COMPUTATION METHOD USED (See Instruction 4)
   (a) ___ General (b) ___ Total Sales (c) ___ Percentage of Sales
4. IF THE BUSINESS IS **NOT SUBJECT** TO THIS FEE, STATE THE REASON FOR SUCH CLAIM.
   (a) ____ THE BUSINESS IS A RETAILER WITH LESS THAN $500,000 IN ANNUAL RETAIL SALES OF LITTER-GENERATING PRODUCTS.
   (b) ____ THE BUSINESS IS A RESTAURANT WITH LESS THAN 10% IN ANNUAL RETAIL SALES OF MEALS OR FOOD PREPARED FOR OFF-PREMISES CONSUMPTION, OR 50% OR MORE OF ITS ACTIVITY IS SELLING MEALS OR FOOD PREPARED FOR ON-PREMISES CONSUMPTION.
   (c) ____ THE BUSINESS DOES NOT SELL ANY LITTER-GENERATING PRODUCTS
   (d) ____ OTHER (EXPLAIN) ________________

MAKE CHECK PAYABLE TO: STATE OF NJ - LITTER CONTROL FEE
MAIL RETURN WITH PAYMENT TO: DIVISION OF TAXATION, LITTER CONTROL FEE, REVENUE PROCESSING CENTER, PO BOX 274, TRENTON, NJ 08646-0274.

I SWEAR, VERIFY AND /OR AFFIRM THAT ALL INFORMATION ON THIS RETURN IS CORRECT. I AM AWARE THAT IF ANY OF THE FOREGOING INFORMATION PROVIDED BY ME IS KNOWINGLY FALSE, I AM SUBJECT TO PUNISHMENT.

________ X ________________________________
(DATE) (SIGNATURE OF DULY AUTHORIZED OFFICER OF FEE PAYER) (TITLE)

________ X ________________________________
(DATE) (RETURN PREPARER'S SIGNATURE) (ADDRESS) (PREPARER'S I.D. NUMBER)

____
(NAME OF RETURN PREPARER'S EMPLOYER) (ADDRESS) (EMPLOYER'S I.D. NUMBER)

NOTE: For purposes of computing the fee using any of the three methods indicated, the business may, in lieu of segregating retail sales from wholesale sales, compute the fee by applying the wholesale fee rate (.0003) to the total gross receipts from all sales determined to be subject to the Litter Control Fee.

5. **ITEMIZED INSTRUCTIONS**

LINE 1 – GROSS RECEIPTS OF LITTER GENERATING PRODUCTS: Enter the gross receipts (whole dollars only) from retail sales in column A and the gross receipts from wholesale sales in column B of litter-generating products sold within or into New Jersey during the period covered by the return. Gross receipts must be reported on the accrual basis and **not** as collections are made. Refer to instruction 2 regarding sales subject to the fee.

LINE 2 – DEDUCTIONS: Enter the gross receipts (whole dollars only) from sales of litter-generating products which fall into any of the following categories:
(a) A sale of a litter-generating product by a wholesaler or distributor to another wholesaler or distributor (A wholesaler or distributor is a person primarily making wholesale sales rather than retail sales and does not include a manufacturer);
(b) A sale of a litter-generating product by a company to another company owned wholly by the same individuals or companies; and
(c) A sale of a litter-generating product by a wholesaler or distributor owned cooperatively by retailers to those retailers.

LINE 3 – BALANCE SUBJECT TO FEE: Subtract Line 2 from Line 1 and enter on Line 3.

LINE 4 – FEE RATE: Gross receipts from retail sales of litter-generating products sold within or into New Jersey are subject to the fee at the rate of 2.25/100 of 1% (.000225). Gross receipts from wholesale sales of litter-generating products sold within or into New Jersey are subject to the fee at the rate of 3/100 of 1% (.0003).

LINE 5 – AMOUNT OF FEE DUE: Multiply Line 3 by Line 4 in column (A) and/or column (B) to compute the fee due.

LINE 6 – ADD: PENALTY AND INTEREST - Failure of any business to file a Litter Control Fee return by the due date and/or failure to make remittance for the fee due by said date will subject the business to penalty and interest charges as follows:

A. Penalty Charges:
   1. LATE FILING – 5% per month or fraction thereof of the underpayment not to exceed 25% of such underpayment. Also, a penalty may be imposed of $100 for each month or fraction thereof the return is delinquent.
   2. LATE PAYMENT – 5% of the balance of fee due paid late may be imposed.

B. Interest Charge:
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 fee from the original due date to the date of payment. At the end of each calendar year, any fee, penalties and interest remaining due will become part of the balance on which interest will be 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 payment was due or as redetermined by the Director in accordance with N.J.S.A. 54:48-2.

LINE 7 – AMOUNT DUE: Add Line 5 plus Line 6 for column (A) and/or column (B).

LINE 8 – TOTAL AMOUNT DUE: Add Line 7, column (A) plus Line 7, column (B). This is the amount which you must remit with your return.

6. **FILING REQUIREMENTS**

(a) Each business subject to the Litter Control Fee must file an annual fee return on or before March 15 of each year for the preceding calendar year's fee liability.
(b) The return must be signed by an officer of the fee payer authorized to act to the effect that the statements contained therein are true. Return preparers who fail to sign the return or provide their assigned tax ID# shall be liable for a $25 penalty for each such failure.
(c) All records and other supporting documents which are used in completing this return must be retained and made available for examination for at least 5 years following the filing of this return.

7. **ELECTRONIC FUNDS TRANSFERS** – The Division of Revenue and Enterprise Services has established procedures to allow the remittance of tax payments through Electronic Funds Transfer (EFT). Taxpayers with a prior year's liability of $10,000 or more in any one tax are required to remit all tax payments using EFT. If you have any questions concerning the EFT program, call 609-292-9292, Option #6 or write to N.J. Division of Revenue and Enterprise Services, EFT Section, PO Box 191, Trenton, NJ 08646-0191.