

New Jersey Sales and Use Tax Energy Return FILING INSTRUCTIONS

This return is to be used by businesses which collect sales tax on sales of energy. Report all sales transactions from your business which occurred during the quarterly reporting period covered by the return form. Read these instructions before completing this return. If you need further assistance in completing your return contact the Customer Service Center at (609) 292-6400. All records and other supporting documents which you used in completing your return should be retained and made available for examination or request by the Division of Taxation or its authorized representatives for at least four years following the filing of your return.

Line 1: TOTAL NON-ENERGY GROSS RECEIPTS: (Column B Only) The receipts to be included are those from all sales of tangible personal property, including the rental, storage and use of tangible personal property; from all sales of services. Receipts from all sales transactions, including exempt transactions, must be included.

Total amounts of installment sales or other sales on credit must be included in the gross receipts for the period during which the sales were consummated by delivery to the purchaser.

RECEIPTS TO BE EXCLUDED:

- Installment payments from previously reported installment sales or other sales on credit.
- Sales tax collections.
- Trade-in allowances.

Adequate records should be maintained showing separately all exclusions from gross receipts.

Line 2: LESS DEDUCTIONS: (Column B Only) - NO deduction may be taken for any amount that has not been included in the Gross Receipts of this return. Deductions may be taken only ONCE.

Line 3: NON-ENERGY GROSS RECEIPTS SUBJECT TO TAX: (Column B Only) - Subtract line 2 from line 1.

Line 4: TAX DUE: (Column A) - Insert figure from Schedule E line 6. **(Column B)** - Multiply line 3 by tax rate .06875.

Line 5: SALES TAX COLLECTED: Enter the total amount of tax collected for Column A and Column B. (Tax collected should not be combined)

Line 6: SALES TAX DUE: Enter the greater of line 4 or line 5 for each column.

Line 7: USE TAX DUE: Enter 6.875% of the amount paid for tangible property or services which are subject to tax under the New Jersey Sales & Use Tax Act and for which you did not pay the 6.875% sales tax upon purchase. If purchased in another state and used in New Jersey and tax was paid at a rate less than 6.875%, enter tax due based on the difference.

Line 8: TOTAL TAX DUE: Add line 6 & 7 for Columns A and B and enter totals.

Line 9: TOTAL MONTHLY PAYMENTS: Businesses that collected more than \$30,000 in New Jersey sales and use tax during the preceding calendar year must also pay a monthly remittance by Electronic Funds Transfer (EFT) for the first and/or second month of a calendar quarter and make the required EFT payment if the amount of tax due for that month exceeds \$500. If \$30,000 or less in sales and use tax was collected in New Jersey during the preceding calendar year, a monthly EFT remittance is not required regardless of the amount of tax due for that particular month.

Taxpayers must be registered to remit payments by EFT, must make monthly and quarterly EFT payments of sales and use tax as required, and must file quarterly returns (Form ST-50-EN) by mail at the address listed at the top of the return. Taxpayers are not required to file monthly remittance statements.

Enter total amount of monthly EFT payments made for the first two months of the quarter (if applicable, as described above). These monthly payments are due on the twentieth (20th) day of the month following the month for which the tax was collected. The amount entered on Column A line 9 is the total amount of the monthly payments that should have been remitted through EFT using EFT Tax Type Code "04150." The amount entered on Column B line 9 is the total amount of the monthly payments that should have been remitted through EFT using EFT Tax Type Code "04160." Monthly payments should have included all tax collected at the 6.875% rate.

Line 10: UTUA CREDIT: (Column A Only) - Enter the amount of the total available UTUA credit for the quarter covered by this return. Electricity and/or natural gas marketers/non-utilities enter ZERO. **Column B** is not to be used. If the available credit exceeds the tax due for the quarter, the balance will be applied to future quarters.

Line 11: QUARTERLY TAX DUE: (Column A) - Subtract line 9 and 10 from line 8 and enter the balance of the tax due for the quarter. The amount entered on Column A line 11 is the amount that you must remit through EFT using EFT Tax Type Code "04155." If total of line 9 and line 10 is greater than line 8, enter ZERO and show overpayment on line 12.

(Column B) - Subtract line 9 from line 8 and enter the balance of the tax due for the quarter. The amount entered on Column B line 11 is the amount

that you must remit through EFT using EFT Tax Type Code "04165."

Line 12: OVERPAYMENT CREDIT: (Column A) - If total of line 9 and 10 is greater than line 8, enter overpayment here. The overpayment should be entered as a positive number. The balance entered on this line will be applied to future quarters. Overpayment cannot be used to offset tax due on line 11, Column B, NON-ENERGY.

SCHEDULE E

Line 1: TOTAL GROSS RECEIPTS FOR SALES AND TRANSPORTATION OF ENERGY (include sales tax in this total)

The total gross receipts for sales of energy and transportation of energy is defined as the total receipts from all retail sales of electricity and natural gas including charges for its transportation. Exempt energy sales should also be included in this total. Energy means natural gas or electricity. Transportation of energy also known as "utility service" means the transportation or transmission of natural gas or electricity by means of mains, wires, lines or pipes, to users or customers.

Line 2: LESS DEDUCTIONS (Exempt Energy Sales):

- Sales covered by certificates: Resale Certificate **ST-3**; Exempt Use Certificate **ST-4**; Urban Enterprise Zone Energy Sales Tax Exemption Certificate **UZ-6**; Salem County Energy Sales Tax Exemption Certificate **SC-6**; and ST-SST Streamline Sales and Use Tax Certificate of Exemption.
- Sales to the Federal Government and its agencies and instrumentalities, including the United Nations.
- Sales of energy and utility service to a utility that was subject to the provisions of N.J.S.A. 54:30A-16 as of April 1, 1997 or currently or formerly subject to taxation under N.J.S.A. 54:30A-49 et eq., for its own use and consumption.

Line 3: ENERGY GROSS RECEIPTS SUBJECT TO TAX - Subtract line 2 from line 1 for all columns (*sales tax is included in this amount*).

Line 4: ADJUSTED GROSS RECEIPTS - Since tax is required to be included in the price, it is necessary to divide the energy gross receipts on line 3, Columns a, b and c by 1.06875 to get the actual amount that relates to the charge for the commodity or transportation service.

Line 5: TAX DUE - Subtract line 4 from line 3 for all columns.

Line 6: TOTAL COMBINED TAX DUE - Add Columns a, b and c line 5 and enter total here and on the return Column A line 4.

PENALTY AND INTEREST

Any taxpayer failing to file the ST-50-EN return by the due date and/or failing to make remittance for the tax due by said date will be subject to penalty and interest as follows:

A) PENALTY CHARGES:

- Late Filing Penalty* - 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. Also a penalty of \$100 for each month the return is delinquent may be imposed.
- Late Payment Penalty* -5% of the balance of the tax due paid late may be imposed.

B) INTEREST CHARGES:

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month or a fraction thereof on the unpaid balance of 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 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 in which payment was due or redetermined by the Director in accordance with N.J.S.A. 54:48-2.

POSTMARK DATE: All New Jersey returns postmarked on or before the due date of the return are considered to have been filed on time. When a return is postmarked after the due date, the filing date for that return is the date the return was received by the Division, not the postmark date of the return. The completed return and payment is due the twentieth (20th) day of the month following the quarter for which the tax was collected.

STATE OF NEW JERSEY - DIVISION OF TAXATION
Sales & Use Tax Energy Return

DO NOT REPORT
NEGATIVE
AMOUNTS ON
THIS RETURN

Use This Form for Return Periods Beginning January 1, 2017 through December 31, 2017

This return is for the Quarter Ending _____ and is due on _____

NAME: _____ TAXPAYER ID#: _____

C/O NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

Mail return to: State of New Jersey, Division of Taxation, Revenue Processing Center, Sales Tax-Energy, PO Box 631, Trenton, NJ 08646-0631

Schedule E below must be completed before completing column (A) Energy. Read entire instructions before completing this form.		(A) Energy		(B) Non-Energy	
1.	Total Non-Energy Gross Receipts for Quarter (Exclude Energy Receipts entered on Schedule E)				00
2.	Less Deductions (DO NOT include Exempt Energy Sales on this line.)				00
3.	Non-Energy Gross Receipts Subject to Tax (Subtract Line 2 from Line 1)				00
4.	Tax Due Column A (Enter amount from Schedule E, Line 6)				
	Tax Due Column B (Multiply line 3 by .06875)				
5.	Sales Tax Collected				
6.	Sales Tax Due (Enter greater of Line 4 or Line 5 in each column.)				
7.	Use Tax Due				
8.	Total Tax Due (Add Line 6 and Line 7 in each column)				
9.	Total Monthly Payments (Enter amounts remitted by EFT)				
10.	UTUA Credit (Electricity and/or natural gas marketers/non-utilities enter ZERO) (See instructions)				
11.	Quarterly Tax Due* (Column A: Line 8 minus Line 9 and 10) (Column B: Line 8 minus Line 9)				
12.	Overpayment Credit If line 9 plus line 10 is greater than line 8 enter overpayment.				

Schedule E		(a) Electricity		(b) Natural Gas		(c) Transportation	
1.	Total Gross Receipts for Sales and Transportation of Energy (Include Sales Tax)		00		00		00
2.	Less Deductions (Exempt Energy Sales)		00		00		00
3.	Energy Gross Receipts Subject to Tax (Subtract Line 2 from Line 1)		00		00		00
4.	Adjusted Gross Receipts (Divide Line 3 Column a, b and c by 1.06875)						
5.	Tax Due (Subtract Line 4 from Line 3)						
6.	Total Combined Tax Due (Add Line 5 Columns a, b and c and enter total amount here and on the Return Column A Line 4)						

*Payments are to be made via EFT. Use TXP TAX TYPE CODE "04155" for Column (A) Energy, Line 11, Quarterly Tax Due. Use TXP TAX TYPE CODE "04165" for Column (B) Line 11, Quarterly Tax Due.

I 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.

Signature _____ Title _____ Telephone # _____ Date _____

Preparer's Signature

Firm Name

Firm ID #

Telephone #