

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 WHERE MORE THAN 50% OF THE SALES OF FOOD AND DRINK IS CONSUMED ON THE PREMISES.
(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.

Signature lines for Date, Signature of Officer, Title, Return Preparer, and Employer with checkboxes.

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.

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
(b) A sale of a litter-generating product by a company to another company owned wholly by the same individuals or companies
(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.

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.