

State of New Jersey - Division of Taxation
MOTOR FUEL TAX
PO Box 243
Trenton, New Jersey

INSTRUCTIONS FOR PREPARATION OF IMPORTER LICENSE REPORT
FOR USE IN COMPLETING FORM GA-IX

NAME OF LICENSEE - Type or print licensee's name and address, including zip code, exactly as it appears on license certificate and your Federal Identification Number or Social Security Number. Enter month, year the report covers and license number in space provided for same.

COLUMN A - "DATE RECEIVED" - This covers only the date fuels were imported into New Jersey.

COLUMN B - "METHOD OF DELIVERY" - In this column, make certain in every instance that the carrier and the name of the person to whom the common carrier is responsible are accurately identified: e.g., "out T/T, their or customer T/T, our or their common carrier - Atlas Truck Company or Barge Jane II." If pipeline is used, show name of P.L. If other carrier than mentioned above is involved, show details in separate report.

COLUMN C - "PURCHASED FROM" - Enter name of supplier.

COLUMN D - "POINT OF SHIPMENT" - Enter town and state where fuel is obtained.

COLUMNS E and F - "SOLD TO" and "POINT OF DELIVERY" - Enter customer's name, town and state of delivery in the spaces provided. If a particular load of fuel is delivered to more than one location or more than one customer, then use a separate line for each delivery. A separate line should be used to report fuels delivered to your own storage facilities and, in such cases, show 'SELF' in Column E; and in Column F, list the location of your storage.

If more than one delivery, by the same method of transportation, on fuels purchased from the same source with the same point of shipment, is made in New Jersey to the same location and to a particular customer or your own inventory, these can be listed on one line covering all such shipments during the month involved. In this event, Column A would show, on one line, "1 to 31" for date, and Column G would show total gallons delivered. The other columns on such transactions will also be completed.

COLUMN G - "GALLONS" - Enter number of gallons imported.

Lines 1 thru 7: All gasoline imported by you in New Jersey should be included in this report. Gasoline bought in New Jersey, for distribution in this state, must be purchased with the New Jersey tax included and **SHOULD NOT** be listed on this report.

Complete each column on every line used on your transactions.

If lines 1 through 7 are not sufficient to list all your imports, the REVERSE SIDE of the GA-IX contains lines 22 through 35 and subtotal line 36 for these transactions. **DO NOT USE THE REVERSE SIDE**, if this is not required.

(a) *Special Fuel.* All Importers purchasing and/or selling Special Fuels should obtain a Seller/User Report. Do not include special fuels on this report.

Line 8: The subtotal, line 36, Column G gallons (which is the total of transactions listed on lines 22-35, inclusive on the reverse side of GA-1X) is transferred to line 8, Column G. If no transactions are listed on the reverse side, then line 8, Column G, enter NONE.

Lines 9 and 10: Enter total lines 1-8, inclusive. (This includes subtotal listed on line 8). If no transactions are made during a particular month, report GA-1X must be filed with the Division on the proper date and, in such cases, write NONE on lines 9 and 10.

Line 11: On this line enter the total gallons of fuel imported during prior months which were not included in any previous report. Also enter deductions involving errors made on prior tax returns. However, if adjustments include both additions and deductions, only enter the net figure on this line. On a separate sheet, attached to the monthly report, show complete details on such transactions.

Line 12: Enter net total lines 10 and 11 (line 10 plus or minus line 11).

Line 13: On this line, enter the number of imported gallons sold to U.S. Government and attach U.S. Certificate, Form 1094, to verify all such transactions. Gasoline imported and sold to the State of New Jersey or any political subdivision must include Form C-6060-MF. (Attach Schedule GA-1B).

On fuels purchased in New Jersey with the New Jersey tax included and later sold to the U.S. Government, send U.S. Form 1094 to your New Jersey supplier for any tax credit consideration.

Line 14: On this line, enter only gallons imported then sold to licensed NJ Distributors and NJ Gasoline Jobbers. (Attach Schedule GA-1B).

Line 15a: Report on this line those gallons of gasoline imported then sold for export.

Line 15b: Report gallons purchased in state and directly exported. (This is an information item only, and is NOT a deduction of tax liability.)

Line 16 and 17: These lines are self-explanatory. Write "NONE" on line 17 if no tax due.

Line 18: Enter amount of Airport Safety Tax, if applicable, from Schedule (GA-1V)

Line 19: Enter amount of penalty and interest computed as follows:

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.

LATE PAYMENT -

5% of the balance of the tax due paid late may be imposed

INTEREST CHARGES -

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month on 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.

Lines:

20a, 20b and 21: These lines are self-explanatory. Pay amount due indicated on Line 21.

Lines 22 (Reverse Side of GA-1X)

thru 35: These lines are to be used only if lines 1 through 7 do not provide sufficient spaces to list all of your monthly transactions. If the reverse side is used, complete each column on every line used in accordance with instructions.

Line 36: (Reverse Side of GA-1X) Sub-total, Column G, of gallons listed on lines 22 - 35, inclusive. This sub-total, Column G, is transferred to line 8, Column G, on the front side of this form.

Exports: New Jersey tax paid on gasoline which is exported or sold for export, *must not be included* as a deduction of gallonage on line 11 or as a reduction of any taxes due this state. All gasoline exported or sold to licensed exporters should be reported on Export Schedule.

THE REPORT MUST BE FILED ON A MONTHLY BASIS EVEN IF THERE HAS BEEN NO ACTIVITY DURING THE REPORTED MONTH.

BE CERTAIN TO SIGN THE FORM IN THE SPACE PROVIDED.

MAKE CHECK PAYABLE TO "STATE OF NEW JERSEY - MOTOR FUEL TAX".

IMPORTANT: NOTIFY THIS OFFICE IMMEDIATELY OF ANY CHANGE OF NAME OR LOCATION.

YOUR REPORT MUST BE FILED PROPERLY. FAILURE TO DO SO MAY RESULT IN PENALTY AND INTEREST CHARGES OR OTHER LEGAL ACTIONS.