

13:18-3.9 Tax reports; content

(a) The tax report shall include the following information:

1. The name, address, account number or license number of the licensee;
2. The type of fuel used and being reported;
3. The total distance traveled during the reporting period by qualified motor vehicles in the licensee's fleet, regardless of whether the miles or kilometers are taxable or non-taxable by a jurisdiction;
4. The total number of gallons or liters of motor fuel used by the licensee in operation of qualified motor vehicles;
5. The in-jurisdiction miles or kilometers traveled by qualified motor vehicles within each member jurisdiction;
6. The average fuel consumption in miles per gallon, carried to two decimal places, for the reporting period;
7. The gallons or liters of all taxable motor fuel consumed within each member jurisdiction;
8. The total number of gallons or liters of tax-paid fuel purchased within each member jurisdiction; and
9. Interest, penalty or credit data.

(b) The tax report shall be certified as true, accurate and complete by date and signature of the owner, partner or corporate officer.

Amended by R.2000 d.174, effective May 1, 2000.
See: 32 N.J.R. 256(a), 32 N.J.R. 1517(a).

13:18-3.10 Credit; refunds

(a) Every licensee shall receive credit for fuel taxes paid on fuel consumed outside the jurisdiction where the fuel was purchased. Such credit shall be the equivalent to the rate per gallon for tax paid by a licensee in effect for any particular reporting period.

(b) Credit may be used to offset motor fuels use tax liability of the licensee in the current period or until eight calendar quarters have elapsed since the end of the calendar quarter in which the credit was accrued. Credit(s) shall expire after eight quarters unless offset.

(c) A licensee shall receive, on request, a refund for any accumulated credits within the two-year period commencing with the end of the reporting period from which the credit was derived. Refunds shall be withheld from the licensee if such licensee is delinquent on any amounts due to be paid or collected pursuant to IFTA, unless such amount is under appeal.

(d) A refund determined to be properly due shall be paid within 90 calendar days after receipt of request for payment by a licensee. If not paid within 90 calendar days, interest

at the rate of one percent per month or fraction thereof shall begin to accrue on the date of the filing by the taxpayer of a claim for refund.

(e) A licensee shall file a request for refund in the manner and on forms prescribed by the Director. A refund request shall be rejected if the licensee has not complied with the provisions of this subsection and IFTA.

(f) Refunds of fuel use tax for exempt fuel, such as fuel used in refrigeration units, purchased in New Jersey must be claimed from, and in accordance with the procedures of, the New Jersey Division of Taxation. If such fuel is purchased elsewhere, the licensee must apply directly to applicable member jurisdictions.

(g) All fuel placed into supply tanks of qualified motor vehicles must be reported as taxable on the tax report being filed and must be included in the mile per gallon calculation filed with New Jersey.

13:18-3.11 Receipts for tax-paid purchases

(a) A licensee shall maintain receipt records to substantiate information on quarterly tax reports regarding fuel purchases and tax paid by fuel type.

(b) Source documents required in order for a licensee to obtain credit for tax paid purchases shall be a receipt or invoice, a credit card receipt, or microfilm/microfiche of the receipt or invoice. Such receipt records must be retained by the licensee as evidence of purchases and payment of tax separated and totalled by fuel type.

(c) A fuel purchase receipt or invoice must include at least the following:

1. The month, day and year of purchase;
2. The seller's name and address;
3. The number of gallons or liters purchased;
4. The fuel type;
5. The price per gallon/liter and total amount of sale;
6. The vehicle unit number and license plate number; and
7. The name of the licensee, purchaser or lessee/lessor.

(d) Where fuel is supplied from licensee-owned, tax-paid bulk storage facilities or tanks, the following records shall be maintained:

1. The date of fuel pumped;
2. The number of gallons or liters pumped;
3. The fuel type;
4. The vehicle unit number and license plate number of vehicle receiving fuel;

5. Purchase and inventory records to substantiate that tax was paid on such fuel; and

6. Inventory records of fuel pumped from bulk storage into licensee vehicles shall separately identify gallons or liters pumped into qualifying vehicles and non-qualifying vehicles, by unit number and other vehicle identifiers as prescribed by the Director.

13:18-3.12 Records

(a) Each licensee shall maintain records to substantiate information on tax reports as required by this subchapter.

(b) Records shall be retained for four years (16 quarters) from the due date of the tax return or the date the return was filed, whichever is later, plus any time period added pursuant to waivers or assessments.

(c) Each licensee shall maintain, at a minimum, the following source documents, filed chronologically by month, segregated by quarter, and summarized in monthly summary sheets for each vehicle:

1. The trip record for each trip by each vehicle showing date of the trip; vehicle identification number; vehicle fleet number; beginning and ending readings from mileage recording instrument; total trip miles traveled; trip miles traveled in each jurisdiction; points of origin, destination and turn around for each jurisdiction; points of entry and exit from each jurisdiction; licensee's name and driver's name;

2. Driver's logs required to be kept by all governmental agencies;

3. Copies of mileage and fuel use reports made to any jurisdiction or government agency;

4. Shipping manifests, freight bills, or bills of lading;

5. Payroll records, where driver's wages are affected by miles traveled;

6. Records of payments based on mileage paid to leasing companies;

7. Fuel purchase receipts pursuant to this subchapter; and

8. Bulk fuel storage records for each storage facility within and outside each jurisdiction, showing inventory at beginning of quarter, purchases made during a quarter, withdrawals by individual vehicle, and inventory at the end of the quarter.

(d) Each licensee shall maintain a chronological summary sheet for each tax quarter which shall, at a minimum, include:

1. Each vehicle subject to the agreement identified by its fleet number, serial number and license plate number, vehicle type, and type of fuel used;

2. Readings for each vehicle at beginning and end of quarter taken from mileage record instrument;

3. The total mileage traveled by each vehicle in all jurisdictions;

4. The total mileage traveled by all vehicles in all jurisdictions;

5. The number of gallons or liters of fuel by type of fuel delivered into the service tanks of each vehicle in all jurisdictions from bulk storage or purchased on the road;

6. The total gallons or liters of fuel by fuel type delivered into the service tanks of all vehicles in all jurisdictions; and

7. The total gallons/liters of fuel by fuel type delivered into service tanks of all vehicles in each jurisdiction from bulk storage or purchased on the road.

(e) All fuel records and mileage records shall be separately maintained for each jurisdiction for both taxable and non-taxable purposes.

(f) A licensee using on-board recording devices, satellite tracking systems or other electronic data record systems, alone or in conjunction with each other or in conjunction with manual systems or any combination thereof, shall do so only upon approval by the Director.

(g) If the mileage recording instrument of any vehicle must be repaired or replaced, the mileage traveled by the vehicle within and outside New Jersey during the period when the instrument is inoperative shall be deemed to be the average daily mileage traveled by the vehicle during that period or a previous quarter when the instrument last properly operated.

(h) Non-compliance with any recordkeeping requirement shall be cause for suspension or revocation of the license.

Amended by R.2000 d.174, effective May 1, 2000.
See: 32 N.J.R. 256(a), 32 N.J.R. 1517(a).

13:18-3.13 Audits

(a) A licensee's records may be audited by sampling method or in total, at the discretion of the Director, to verify the correctness and completeness of tax reports and refund claims.

1. The Director shall send a notice of intention to conduct an audit by ordinary mail to the licensee. No such notice shall be provided if the Director has reason to believe the licensee intends to discontinue operations in this State or to do any other act which may hinder the Director's efforts to collect monies due.