RULES AND REGULATIONS - 1955

Department of the Treasury

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRENTON

REGULATION GOVERNING THE APPROVAL OF VETERANS' EXEMPTIONS BY COLLECTORS UNDER CHAPTER 184, LAWS OF 1951, AS AMENDED, (N.J.S.A. 54:4-21i, et seq.)

The Director, Division of Taxation, in the Department of the Treasury, hereby promulgates the following regulation for the guidance of collectors of this State in the disposition of claims for exemption by veterans and the widows of veterans and widows of certain servicemen under Chapter 184, Laws of 1951, as amended (N.J.S.A. 54:4-3.121, et seq.):

Where application for exemption under Chapter 184, Laws of 1951, as amended, is first submitted to the collector during the year for which exemption is claimed, the collector shall endorse on the application form at the bottom of the reverse page, by rubber stamp if desired, the following:

"The within claim for exemption is allowed* disallowed in the sum of $_____ for the Tax Year _____ (Current Tax Year)

Dated:_____ _____ Signature of Collector

(* Strike out inappropriate word)"

Each application, whether approved or disapproved by the collector, shall be promptly transmitted by him to the assessor. Such approval or disapproval by the collector does not, of course, relieve the assessor of the duty of examining the application and determining whether the exemption shall be allowed or disallowed for future years.

Promulgated: April 1, 1955.

Aaron K. Neeld

Aaron K. Neeld, Director,
Division of Taxation
Department of the Treasury.

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State of New Jersey

DEPARTMENT OF THE TREASURY

STATE HOUSE
TRENTON 7

DIVISION OF
TAXATION

January 1, 1954.

TO ALL COLLECTORS, ASSESSORS AND COUNTY BOARDS OF TAXATION:

The following enclosures are for your guidance and use in processing applications by widows of veterans and widows of servicemen for exemption from the assessed value of real and personal property pursuant to the Constitution and Laws of this State:

1. Regulations promulgated January 1, 1954.
2. Specimen Form W. E. - 1954 (Widow's application for exemption).
3. Copy of Chapter 436, Laws of 1953 governing the allowance of widows' claims for exemption.

The exemption for widows of veterans and widows of servicemen is allowable for the first time in the tax year 1954, if all of the prerequisites more fully outlined in the enclosed Regulations are fully met as of October 1, 1953.

Where the death of a serviceman occurs while on active duty, other than in time of war, it will be necessary to obtain a Certificate from the New Jersey State Department of Defense establishing that the serviceman had active duty in a branch of the Armed Forces of the United States in time of war. The widow may obtain such a certificate on application to said Department. Where death occurred in time of war, of course, this certificate will not be necessary.

Chapter 436 requires that all taxing districts convert to approved application forms before July 1, 1954 (See Paragraph 13 of the enclosed Regulations).

Should you need assistance please do not hesitate to direct your inquiry to the Local Property Tax Bureau of the Division of Taxation.

Very truly yours,

Aaron K. Needld

Aaron K. Needld, Deputy Director,
Division of Taxation.

AKN:MR

ENCLS.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRENTON

REGULATIONS FOR THE GUIDANCE OF ASSESSORS AND COLLECTORS IN THE DISPOSITION OF APPLICATIONS BY VETERANS, WIDOWS OF VETERANS AND WIDOWS OF CERTAIN SERVICEMEN FOR EXEMPTION FROM TAXATION OF REAL AND PERSONAL PROPERTY UNDER ARTICLE VIII, SECTION 1, PARAGRAPH 3 OF THE NEW JERSEY CONSTITUTION OF 1947, AS AMENDED, AND CHAPTER 436, LAWS OF 1953.

The Director, Division of Taxation in the Department of the Treasury, hereby promulgates the following regulations for the use of municipal authorities in the disposition of applications by veterans, widows of veterans and widows of certain servicemen for exemption from taxation of real and personal property under Article VIII, Section 1, Paragraph 3 of the New Jersey Constitution of 1947, as amended in 1953 and Chapter 184, Laws of 1951, as amended.

1. EXEMPTIONS FOR WIDOWS OF VETERANS AND WIDOWS OF CERTAIN SERVICEMEN.

Article VIII, Section 1, Paragraph 3 of the New Jersey Constitution of 1947 provided the same exemption from taxation on real and personal property for "The widow of any citizen and resident of this State who has met or shall meet his death on active duty in time of war * * " in any branch of the armed forces of the United States, as provided therein for honorably discharged veterans and "such further exemption as from time to time may be provided by law." (See also c. 184, L. 1951, as amended by c. 231, L. 1952 and c. 436, L. 1953; N.J.S.A. 54:4-3.12 i to u; and Regulations of August 1, 1951 and October 1, 1952).

The aforesaid Constitutional provision was amended, effective January 1, 1954, to read as follows:

ARTICLE VIII, SECTION 1, PARAGRAPH 3

"3. Any citizen and resident of this State now or hereafter honorably discharged or released under honorable circumstances from active service, in time of war or of other emergency as, from time to time, defined by the Legislature, in any branch of the Armed Forces of the United States shall be exempt from taxation on real and personal property to an aggregate assessed valuation not exceeding five hundred dollars ($500.00), which exemption shall not be altered or repealed. Any person hereinabove described who has been or shall be declared by the United States Veterans Administration, or its successor, to have a service-connected disability, shall be entitled to such further exemption from taxation as from time to time may be provided by law. The widow of any citizen and resident of this State who has met or shall meet his death on active duty in time of war or of other emergency as so defined in any such service shall be entitled, during her widowhood, and while a resident of this State, to the exemption in this paragraph provided for honorably discharged veterans and to such further exemption as from time to time may be provided by law. The widow of any citizen and resident of this State who has had or shall hereafter have active service in time of war or of other emergency as so defined in any branch of the Armed Forces of the United States and who died or shall die while on active duty in any branch of the Armed Forces of the United States, or who has been or may hereafter be honorably discharged or released under honorable circumstances from active service in time of war or of other emergency as so defined in any branch of the Armed Forces of the United States shall be entitled, during her widowhood and while a resident of this State, to the exemption in this paragraph provided for honorably discharged veterans and to such further exemptions as from time to time may be provided by law." (Underscoring indicates material added by 1953 amendment).

Under this amendment (effective January 1, 1954, for the tax-year 1954 and tax years thereafter) exemption from taxation on real and personal property for the widow

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of a serviceman who met his death while on active duty in time of war, has now been extended to

(a) the widow of a veteran, and
(b) the widow of a serviceman who died while on active duty, even though not in time of war, provided, of course, that at some time he had active service in time of war in a branch of the armed forces of the United States.

The amendment also contains a residence requirement for all widows, including widows of servicemen who died in time of war.

2. DEFINITIONS OF "WIDOW OF A VETERAN" AND WIDOW OF A SERVICEMAN."

(a) Wherever used in these Regulations "widow of a veteran" shall mean the surviving lawful wife of a citizen and resident of this State who has been or may hereafter be honorably discharged or released under honorable circumstances from active service in time of war in any branch of the armed forces of the United States, during her widowhood and while a resident of this State.

(b) Wherever used in these Regulations "widow of a serviceman" shall mean the surviving lawful wife of a citizen and resident of this State who either met or shall meet his death while on active duty in time of war in any branch of the armed forces of the United States, or who died or shall die while on active duty in any branch of the armed forces of the United States having theretofore had active service in time of war in any branch of the Armed Forces of the United States, during her widowhood and while a resident of this State.

3. PROOF TO SUPPORT CLAIM FOR EXEMPTION BY WIDOW OF A VETERAN.

The widow of a veteran shall be entitled to exemption provided she establishes as of October 1 of the pre-tax year, that:

(a) she was a legal resident of the State of New Jersey;
(b) she was the owner of the legal title to the property on which exemption is claimed;
(c) her husband possessed an honorable discharge or release under honorable circumstances from active service in time of war in some branch of the armed forces of the United States;
(d) her husband was a citizen and legal resident of this State at the time of his death;
(e) she was the lawful wife of her husband at the time of his death;
(f) she was still his widow; and
(g) she has not made a duplicating claim for exemption in any other taxing district, which when considered in conjunction with the instant claim, will exceed an aggregate valuation of $500.

The application must be supported by a photostatic copy of the husband's complete discharge or release. (See Regulation of October 1, 1952, par. 3) If a photostatic copy of the complete discharge or release is already on file with the assessor, this may be omitted.

4. PROOF TO SUPPORT CLAIM FOR EXEMPTION BY WIDOW OF A SERVICEMAN.

The widow of a serviceman (viz., a serviceman who has never been discharged) shall be entitled to exemption provided she establishes, as of October 1 of the pre-tax year, all of the facts required of the widow of a veteran as more fully specified in paragraph 3 of these Regulations, except the requirement of sub-paragraph (c) thereof. In lieu of the requirement of sub-paragraph (c), she shall extablish the fact that her husband either died while on active duty in time of war or, having had active duty in time of war, subsequently died while still in the armed forces of the United States. This proof may take the form of a photostatic copy of the official notification of death - such as telegram, letter, etc. Where such proof shows death to have occurred other than in time of war,it will then be necessary that the claimant also provide a certificate of the New Jersey Department of Defense, Trenton, establishing that her husband had active service in time of war in a branch of the armed forces of the United States. This certificate may be obtained from the Department of Defense upon request.

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5. WIDOWS OF NONRESIDENT VETERANS AND SERVICEMEN NOT ENTITLED TO EXEMPTION.

The Constitutional provision granting exemption to widows of veterans and widows of servicemen limits the exemption to those cases where the veteran or serviceman was a legal resident of this State. Accordingly, the widow of a veteran or the widow of a serviceman, even though she be a resident of this State, is not entitled to exemption if her husband at the time of his death was not a legal resident of this State (See sec. 4, c. 436, L. 1953).

6. CHANGE IN TITLE SUBSEQUENT TO OCTOBER 1 CANNOT AFFECT RIGHT TO EXEMPTION.

The right to exemption shall be established as of October 1 of the pre-tax year. An exemption once established as of that date prevails for the whole of the ensuing tax year notwithstanding any change in title to the property which may occur either between October 1 and December 31 of the pre-tax year or at any time in the course of the tax year. The action of an assessor or collector in granting an exemption, in whole or in part, in a case which did not meet all of the requirements for exemption as of October 1 of the pre-tax year, or in disallowing an exemption, in whole or in part, because title to the property changed subsequent to October 1 of the pre-tax year, is therefore improper. (See Lakewood Judean Lodge vs. Lakewood, 25 N. J. Misc. R. 421, 54 A. 2d 691.) This provision has equal application to claims for exemption of widows of veterans and widows of servicemen as well as to the claims of veterans. (Sec. 6, c. 184, L. 1951, as amended by sec. 5, c. 436, L. 1953.)

7. EXEMPTION LIST SHOULD BE REEXAMINED ANNUALLY.

Since the right of a widow to exemption is dependent upon ownership of the legal title to the property on which exemption is claimed, residence in this state and widowhood, assessors shall annually reexamine all claims previously granted to determine whether these three conditions continue to exist as of October 1 of each pre-tax year. An assessor may require proof of any fact essential to the right to continuance of the exemption.

8. ONE APPLICATION FORM FOR ALL WIDOWS' EXEMPTIONS.

Issued with these regulations is a form of application for exemption (Form W.E. - 1954) to be used by all widows (viz., widows of servicemen who met their deaths while on active duty in time of war; widows of servicemen who died while on active duty, other than in time of war, but who had active service in time of war; and widows of veterans). While it is not necessary that the widow of a serviceman, who met his death while on active duty in time of war in some branch of the armed forces of the United States and who has heretofore been granted exemption on the basis of an application made on Form W.E. - 1951, should be required to make a new application on Form W.E. - 1954, nevertheless, the attention of the assessor is directed to the fact that Form W.E. - 1951 did not require a declaration by the widow of her legal residence in this State since the Constitution did not at that time make residence a prerequisite to claim for exemption. However, the constitutional amendments of 1953 now require that all claimants shall be residents of the State and the right to continuance of the exemption is conditioned on the retention of legal residence in this State. The assessor should, therefore, reexamine all such applications for exemption to determine whether the claimant continues to be a legal resident of this State.

9. WIDOW'S EXEMPTION CANNOT EXCEED $500 IN THE AGGREGATE.

While the Constitutional amendments of 1953 provide that each classification of widow shall be entitled to the same exemption provided for honorably discharged veterans "and to such further exemptions as from time to time may be provided by law," the maximum exemption for all widows at this time is $500 in the aggregate of the assessed valuation of real and personal property. Therefore, under the law as it presently exists this $500 limitation even applies to widows of disabled veterans (i. e., those with service-connected disabilities such as paraplegia, osteochondritis, hemiplegia, blindness, amputations, etc.) who during lifetime were entitled to complete exemption of their residence properties under chapter 259, Laws of 1948, as amended.

10. ONLY WIDOWS WHOSE HUSBANDS HAD ACTIVE SERVICE IN TIME OF WAR MAY CLAIM EXEMPTION.

The right to exemption provided by the 1953 amendments to the Constitution is limited to those widows whose husbands had active service in time of war in some branch

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of the armed forces of the United States. For this purpose the same periods of war applicable in the case of veterans are controlling in all cases of applications for exemption by widows. These periods as presently prescribed by the Legislature are as follows (c. 231, L. 1952):

Korean Conflict.....	June 23, 1950 to termination of proclamation of the existence of a national emergency.
World War II.....	December 7, 1941 to September 2, 1945.
World War I.....	April 6, 1917 to November 11, 1918
Spanish-American War.....	April 21, 1898 to August 13, 1898
Civil War.....	April 15, 1861 to May 26, 1865

Unless the application of the widow shows that her husband had active service in the armed forces of the United States during one of the aforementioned periods the claim for exemption must be denied.

11. APPLICATIONS FOR WIDOWS' EXEMPTIONS MAY BE FILED WITH THE COLLECTOR OF TAXES.

If the widow fails to make application for exemption to the assessor on or before December 31 of the pre-tax year, then she may file the application with the collector in the course of the tax year; provided, however, that failure to file claim for exemption before December 31 of the tax year shall result in loss of the right to exemption for that particular tax year. If the collector determines that the applicant has established the necessary prerequisites to exemption as of October 1 of the pre-tax year and approves the application for exemption, then he shall follow the same procedure heretofore prescribed for the processing of claims by veterans, including prompt transmittal of the application to the assessor for his action in future tax years. In this respect see paragraph 1 of Regulations promulgated August 1, 1951. Because of the time element the assessor will be unable to process the exemption for inclusion in his tax list and duplicate for the tax year 1954, so that widows' claims for 1954 will be filed initially with the collector. Claims arising with respect to subsequent tax years should be filed with the assessor between October 1 and December 31 of the pre-tax year, but if the claimant fails to do so then the claim may be presented to the collector during the tax year. Reduction in aggregate ratables of taxing districts by reason of exemptions allowed by the collectors to veterans and widows should, of course, be reported by the collector or assessor of each district to the county board of taxation on or before January 15th next, as provided by sec. 5, c. 184, L. 1951 (N.J.S.A. 54:4-3.12 m) and c. 295, L. 1949 (N.J.S.A. 54:4-34.2).

12. ESTATE FOR LIFE OR FOR YEARS CANNOT SUPPORT CLAIM FOR EXEMPTION.

The law requires that the claimant for an exemption shall be the owner of the legal title to the property on which exemption is claimed. Exemption cannot be allowed on property in which the claimant has only an estate for life, for a term of years, or of any other nature less than an estate in fee. Therefore, where the claimant asserts that her interest in the property on which exemption is claimed arises from a will or the intestate laws of this State care should be exercised to make certain that she is the owner of the legal title to such property or a fractional interest therein.

13. CONVERSION TO STANDARD EXEMPTION FORMS REQUIRED BEFORE JULY 1, 1954.

Chapter 436, Laws of 1953, effective January 1, 1954 provides that no exemption from taxation on the valuation of real and personal property shall be allowed except upon written application therefor, which application shall be on a form prescribed by the Director. This act further provides that as to claims filed with and approved by an assessor prior to said date on forms not prescribed by the Director, the assessor shall on or before July 1, 1954, require the filing of a new application on a prescribed form and he shall, if it complies with the law, approve said application before continuing the exemption for the tax year 1955 and thereafter. Applications for exemption heretofore filed on Form V.E.-1951 fully comply with this provision of the law, but all exemptions allowed on the basis of applications not submitted on said form do not comply with the law and it is the duty of every assessor on or before July 1, 1954 to convert all nonconforming applications to the approved form.

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14. PREVIOUS REGULATIONS ARE APPLICABLE TO WIDOWS' APPLICATIONS FOR EXEMPTION.

Regulations issued on August 1, 1951, October 15, 1951 and October 1, 1952 respecting the disposition of veterans' applications for exemption shall, in so far as applicable, govern the disposition of applications for exemption by widows of veterans and widows of servicemen.

These Regulations supersede all previous Regulations and parts of Regulations inconsistent or in conflict herewith.

Promulgated January 1, 1954.

Director, Division of Taxation
in the Department of the Treasury.

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(Form W. E.—1954)

.....
(TAXING DISTRICT)

.....
(County)

In the Matter of the Application of

.....
(Full Name of Claimant)

widow of a veteran or serviceman, for exemption from taxation.

CLAIM OF WIDOW OF A VETERAN OR SERVICEMAN FOR PROPERTY EXEMPTION

(N. J. Const., Art. VIII, Sec. 1, Par. 3, as amended, c. 184, L. 1951, as amended by c. 231, L. 1952 and c. 436, L. 1953; N. J. S. A. 54:4-3.12, i to u)

1. I, ..., presently reside at
(Name of Claimant)

....
(Number) (Street) (Municipality)

2. I am the owner of tangible personal property located in the above-mentioned taxing district, which is assessed for the tax year..... in the sum of $.....

3. I am the owner of real property known as

....
(Number) (Street) (Municipality)

and further described as Lot No.....in Block No.....

on the Tax Map of....., which is assessed for the tax year.....as follows:
(Name of Municipality)

Land.....$; Building.....$; Total Assessment $

4. I acquired title to said property by: (Check whichever is appropriate)

☐ Deed ☐ Will or Intestate Laws

(a) If title was acquired by *Deed* give following information:

Names of Grantors.....

Names of Grantees.....

Date of deed..... Date recorded.....

in book of deeds No....., pages..... for.....County.

(b) If title was acquired by *Will or Intestate Laws* give following information:

Name of decedent..... Date of death.....

If decedent died leaving a will attach a true copy thereof.

If decedent died without a will, list names and relationship of decedent's heirs-at-law.

....
(Name—Relationship) (Name—Relationship)

....
(Name—Relationship) (Name—Relationship)

....
(Name—Relationship) (Name—Relationship)

5. My husband..... served *in time of war* in the
(Full Name of Claimant's Husband)

....., a branch of the Armed Forces of the United
(State Specific Military Organization)

States, from ..... to .....
(Date of Entry Into Service) (Date of Termination of Service)

His Service Serial Number is.....

6. My husband's military service in a branch of the Armed Forces of the United States was terminated in the following manner: (Check whichever is appropriate)

☐ (a) Honorable Discharge or release under honorable circumstances, a photostatic copy of which is hereto attached. (If a copy is already on file with the assessor this may be omitted.)

☐ (b) Death while still on active duty in the military service, as evidenced by the attached photostatic copy of the official notification of death—such as telegram, letter, etc. (If death occurred other than in time of war also attach a certificate of the New Jersey Department of Defense, Trenton, establishing active service in time of war.)

7. My husband died on....., at that time being a citizen of the United States
(Date of Husband's Death)

and a legal resident of....., New Jersey. (See note below.)
(Place of Residence)

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8. I was his lawful wife at the time of his death and on October 1 of the year preceding the year for which exemption is herein claimed I was a legal resident of ..... New Jersey.
(Place of Residence)

On said date I was still his widow, not having remarried. (See note below.)

9. I hereby make claim for an exemption under the above-mentioned act on the assessed valuation of the real and personal property described in paragraphs two and three hereof in the amount of $.....
(Not Exceeding $500)

10. I have not made claim for exemption under the above-mentioned act on any other real or personal property owned by me and located in any other taxing district of this State, except as set forth below:

(Name of Taxing District)	(Amount of Exemption Claimed)
.....	.....

I Hereby Certify that the foregoing declarations are true to the best of my knowledge and belief and I fully understand that such declarations will be considered as if made under oath and subject to the penalties provided by law for perjury as to any wilful misrepresentation.

Dated: .....

..... (Signature of Claimant)

This application, if submitted between October 1 and December 31 of the pre-tax year, should be sent to the Assessor of the taxing district in which the property described is located. If submitted during the tax year it should be sent to the Collector of the taxing district.

NOTE: To be entitled to an exemption for any tax year it is essential that claimant establish, *as of October 1 of the pre-tax year* that she:

(a) held legal title to the property on which exemption is claimed, or a fractional interest therein;

(b) was not then remarried;

(c) was a legal resident of the State of New Jersey; and

(d) was the widow of a veteran or serviceman who had active duty in time of war and who, at the time of his death, was a citizen and legal resident of this State.

The Constitution of New Jersey specifically precludes the granting of an exemption to widows of veterans and servicemen who, at the time of death, were not legal residents of this State.

The processing of this application is controlled by the constitutional provisions and laws specified in the heading of this application and Regulations promulgated January 1, 1954, by the Director, Division of Taxation, pursuant to authority conferred by sec. 10, c. 184, L. 1951.

RESERVED FOR OFFICIAL USE

The within claim for exemption is approved in the sum of $.....

Dated: .....

..... (Signature of Assessor)

This form is prescribed by the Director, Division of Taxation in the Department of the Treasury, as required by law, and may be reproduced for distribution, but no alteration may be made therein without prior approval.

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CHAPTER 436, LAWS OF 1953

RE: PROPERTY TAX EXEMPTIONS FOR WIDOWS OF VETERANS AND WIDOWS OF SERVICEMEN

An act concerning certain exemptions from taxation on real and personal property for citizens and residents of this State now or hereafter honorably discharged or released under honorable circumstances from active service in time of war in any branch of the Armed Forces of the United States; and for certain widows, during widowhood and while residents of this State, of certain citizens and residents of this State who had active duty in time of war in any such service * * *.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. Section one is omitted because it makes only technical changes in the title of the act.

2. Section one of the act of which this act is amendatory is amended to read as follows:

1. As used in this act:

(a) "Active service in time of war" means active service at sometime during one of the following periods:

The Korean conflict, June 23, 1950, to the termination, suspension or revocation of the proclamation of the existence of a national emergency issued by the President of the United States on December 16, 1950, or termination of the existence of such national emergency by appropriate action of the President or Congress of the United States;

World War II, December 7, 1941 to September 2, 1945;

World War I, April 6, 1917 to November 11, 1918;

Spanish-American War, April 21, 1898 to August 13, 1898;

Civil War, April 15, 1861 to May 26, 1865;

or, as to any subsequent war, during the period from the date of declaration of war to the date on which actual hostilities shall cease.

(b) "Assessor" means the assessor, board of assessors or any other official or body of a taxing district charged with the duty of assessing real and personal property for the purpose of general taxation.

(c) "Collector" means the collector or receiver of taxes of a taxing district.

(d) "Honorably discharged or released under honorable circumstances from active service in time of war," means and includes every form of separation from active, full-time duty with military or naval pay and allowances in some branch of the Armed Forces of the United States in time of war, other than those marked "dishonorable," "undesirable," "bad conduct," "by sentence of general court martial," "by sentence of summary court martial" or similar expression indicating that the discharge or release was not under honorable circumstances. A disenrollment certificate or other form of release terminating temporary service in a military or naval branch of the armed forces rendered on a voluntary and part-time basis without pay, or a release from or deferment of induction into the active military or naval service shall not be deemed to be included in the aforementioned phrase.

(e) "Pre-tax year" means the particular calendar year immediately preceding the "tax year."

(f) "Resident" means one legally domiciled within the State of

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New Jersey. Mere seasonal or temporary residence within the State, of whatever duration, shall not constitute domicile within the State for the purposes of this act. Absence from this State for a period of twelve months shall be prima facie evidence of abandonment of domicile in this State. The burden of establishing legal domicile within the State shall be upon the claimant.

(g) "Tax year" means the particular calendar year in which the general property tax is due and payable.

(h) "Veteran" means any citizen and resident of this State honorably discharged or released under honorable circumstances from active service in time of war in any branch of the Armed Forces of the United States.

(i) "Widow" means only the surviving lawful wife of any of the following, while she is a resident of this State, during widowhood:

1. A citizen and resident of this State who has met or shall meet his death while on active duty in time of war in any branch of the Armed Forces of the United States; or

2. A citizen and resident of this State who has had or shall hereafter have active service in time of war in any branch of the Armed Forces of the United States and who died or shall die while on active duty in a branch of the Armed Forces of the United States; or

3. A citizen and resident of this State who has been or may hereafter be honorably discharged or released under honorable circumstances from active service in time of war in any branch of the Armed Forces of the United States.

3. Section two of the act of which this act is amendatory is amended to read as follows:

2. Every person a citizen and resident of this State now or hereafter honorably discharged or released under honorable circumstances from active service in time of war in any branch of the Armed Forces of the United States and a widow as defined herein, during her widowhood and while a resident of this State, shall be entitled, on proper claim being made therefor, to exemption from taxation on real and personal property to an assessed valuation not exceeding five hundred dollars ($500.00) in the aggregate.

4. Section three of the act of which this act is amendatory is amended to read as follows:

3. After the effective date of this act, no exemption from taxation on the valuation of real and personal property, as provided herein, shall be allowed except upon written application therefor, which application shall be on a form prescribed by the Director, Division of Taxation, in the Department of the Treasury, and provided for the use of claimants hereunder by the governing body of the municipality constituting the taxing district in which such claim is to be filed. As to claims filed with and approved by an assessor prior to the effective date of this act on forms not prescribed by the director, the assessor shall on or before July first, one thousand nine hundred and fifty-four, require the filing of a new application on a prescribed form and he shall, if it complies with the law, approve said application before continuing the exemption. Any exemption heretofore granted on the basis of a verbal application to the assessor shall not be continued except upon the filing of a written application, as herein provided, establishing the claimant's right to a continuance thereof. Each assessor may at any time inquire into the right of a claimant to the continuance of an exemption hereunder and for that purpose he may require the filing of a new application or the submission of such proof as he shall deem necessary to determine the right of the claimant to continuance of such exemption. No application for exemption based upon service in the Armed Forces shall be allowed unless there is annexed thereto a copy, which may be photostatic, of claimant's certificate of honorable discharge or of his certificate of release under honorable circumstances from active service in time

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of war in a branch of the Armed Forces of the United States. In the case of an application by a widow, said application shall not be allowed unless it clearly establishes that:

(a) Claimant's husband met his death while on active duty in a branch of the Armed Forces of the United States having had active service in time of war, as herein defined, in a branch of the Armed Forces of the United States, or in the case of a widow of a veteran, claimant shall establish that her husband was honorably discharged or released under honorable circumstances from active service in time of war in any branch of the Armed Forces of the United States, (b) claimant's husband was a citizen and resident of this State at the time of his death, (c) claimant was his wife at the time of his death, and (d) claimant is a resident of this State and has not remarried.

5. Section six of the act of which this act is amendatory is amended to read as follows:

6. Every fact essential to support a claim for exemption hereunder shall exist on October first of the pretax year and in the case of an application by a veteran such application shall establish that he was, on October first of the pretax year, (a) a veteran, as herein defined, (b) the owner of the legal title to the property on which exemption is claimed and (c) a citizen and resident of this State and, in the case of an application by a widow, as herein defined, such application shall establish that she was, on October first of the pretax year, (a) the owner of the legal title to the property on which exemption is claimed, (b) that she has not remarried and (c) that she is a resident of this State.

6. Section eight of the act of which this act is amendatory is amended to read as follows:

8. No person shall be allowed exemption from taxation in any one year on the assessed valuation of his real and personal property of more than five hundred dollars ($500.00) in the aggregate, but exemption may be claimed in any taxing district in which the claimant has taxable property and may be apportioned, at the claimant's option, between two or more taxing districts; provided, such claims shall not exceed five hundred dollars ($500.00) in the aggregate. If a widow, as herein defined, shall herself have been honorably discharged or released under honorable circumstances from active service in time of war in any branch of the Armed Forces of the United States, she shall be entitled to an exemption for each status. The exemptions herein provided shall be in addition to any exemptions now or hereafter provided by any other statute for disabled veterans or widows as herein defined.

7. This act shall take effect January first, one thousand nine hundred and fifty-four, and the exemptions provided herein shall be applicable for the tax year one thousand nine hundred and fifty-four and thereafter.

Approved December 19, 1953

Effective January 1, 1954

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

SUPPLEMENTAL REGULATIONS FOR THE GUIDANCE OF ASSESSORS IN THE DISPOSITION OF DISABLED VETERANS' APPLICATIONS FOR EXEMPTION OF RESIDENCE PROPERTIES UNDER C. 259, LAWS OF 1948, AS AMENDED BY C. 172, LAWS OF 1949, C. 200, LAWS OF 1951 AND C. 233, LAWS OF 1952 (NJSA 54:4-3.30, et seq.)

The Director, Division of Taxation in the Department of the Treasury, hereby promulgates the following Regulations, which amend and supplement Regulations issued October 1, 1948 and July 16, 1951, for the use of municipal authorities of this State in the disposition of applications by veterans with certain designated service-connected disabilities for exemption of residence properties under c. 259, Laws of 1948, as amended by c. 172, Laws of 1949, c. 200, Laws of 1951 and c. 233, Laws of 1952 (NJSA 54:4-3.30, et seq.).

1. Form D.V.E.-1952, issued herewith, supersedes Form D.V.E.-1951 and henceforth is to be used by all veterans with service-connected disabilities as specified in the above mentioned acts in making claims for exemption of their residence properties from local property taxation.

2. Chapter 233, Laws of 1952 (NJSA 54:4-3.30, et seq.) amends prior legislation on this subject in the following respects:

(a) Enlarges the list of service-connected disabilities to include hemiplegia resulting in permanent paralysis of one leg and one arm or either side of the body.
(b) Removes previous requirement that paraplegia, osteochondritis or permanent paralysis of both legs and lower parts of the body shall have resulted from traumatic injury to the spinal cord, skeletal structure or brain, thereby extending the benefits provided by the previous acts to veterans afflicted with such service-connected disabilities whether resulting from disease or traumatic injury.
(c) Requires that each service-connected disability designated in the statutes shall have been sustained through (1) enemy action or (2) accident, or shall have resulted from (3) disease contracted, while in active service, in order to afford the disabled veteran the benefits of the statutes.
(d) Eliminates those cases involving paraplegia or hemiplegia which resulted from locomotor ataxia or other forms of syphilis of the central nervous system, or from chronic alcoholism and other forms of disease resulting from the veteran's own misconduct which may produce signs and symptoms similar to those produced by paraplegia, osteochondritis or hemiplegia.

3. The new application form (D.V.E.-1952), a copy of which is attached, has been revised to adequately cover all of the material changes prescribed by c. 233, Laws of 1952.

4. All applications for exemption heretofore approved under the authority of c. 259, Laws of 1948, c. 172, Laws of 1949 and c. 200, Laws of 1951, must be re-examined in view of the changes made by c. 233, Laws of 1952 as aforementioned. If the alleged service-connected disability was not sustained by the claimant through enemy action or accident, or did not result from disease contracted, while in active service, the assessor should deny the claim for the tax year 1953 and thereafter. Where the alleged service-connected disability is paraplegia or hemiplegia, the claim must meet the foregoing conditions and, in addition, must establish that such disability did not result from locomotor ataxia, or other forms of syphilis of the central nervous system or from chronic alcoholism, otherwise it must be denied. Applications based on any form of disease resulting from the veteran's own misconduct which may produce signs and symptoms similar to those produced ny paraplegia, osteochondritis or hemiplegia must be denied. Re-examination of the photostatic copy of the certificate of the United States Veterans Administration attached to the original exemption application will probably dispose of most questions. However, if there is doubt in the assessor's mind on any phase of the application, he should request further proof either from the applicant or directly from the Veterans Administration.

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5. Paragraph 7 of the Regulations promulgated October 1, 1948, is amended to read as follows:

> "The law requires 'active service, in time of war', in some branch of the armed forces of the United States. It is essential, therefore, that claimant establish that his service in the armed forces of the United States was 'in time of war.' Proof of active service in a branch of the armed forces during any of the following periods (both dates inclusive) shall be deemed sufficient for the purposes of the act:
>
> (1) The Korean Conflict from June 23, 1950 to the termination, suspension or revocation of the proclamation of the existence of a National emergency issued by the President of the United States on December 16, 1950, or termination of the existence of such national emergency by appropriate action of the President or Congress of the United States;
>
> (2) World War II..... December 7, 1941 to September 2, 1945;
> (3) World War I..... April 6, 1917 to November 11, 1918;
> (4) Spanish-American War... April 21, 1898 to August 13, 1898;
> (5) Civil War ..... April 15, 1861 to May 26, 1865."

6. Where the right to claim exemption arises for the first time under c. 233, Laws of 1952, the assessor shall prorate the exemption for the tax year 1952 from the later of the following dates:- (a) the effective date of said act, i. e., May 19, 1952, (b) the date on which claimant acquired tax-exempt status, or (c) the date the claimant acquired title to the residence property for which exemption is claimed. In subsequent years, applications for exemption shall be processed in accordance with the provisions of the acts aforementioned and Regulations issued October 1, 1948 and July 16, 1951, as amended and supplemented hereby.

7. A copy of c. 233, Laws of 1952, which amends c. 259, Laws of 1948, is hereto attached.

DIRECTOR, DIVISION OF TAXATION,

By Aaron K. Neeld
Deputy Director.

Promulgated: October 1, 1952.

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(Form D.V. E. -1952)

_____
(Taxing District)

_____
(County)

In the Matter of the Application of)
)
_____,)
(Full name of claimant))
)
a disabled veteran, for exemption)
of his residence property.)

DISABLED VETERAN'S CLAIM FOR EXEMPTION OF RESIDENCE PROPERTY

(c. 259, L. 1948, as amended by c. 172, L. 1949, c. 200, L. 1951 and c. 233, L. 1952 - NJSA 54:4-3.30 et seq)

STATE OF NEW JERSEY)
) ss.
COUNTY OF _____)

I, _____, being duly sworn according to law, do depose
(Name of claimant)
and say that:

1. I am a citizen of the United States and a legal resident of the State of New Jersey, presently residing at

_____ _____ _____
(Street number) (Street) (Municipality)

2. I am the legal owner of real property known as

_____ _____ _____
(Street number) (Street) (Municipality)
and further described as Lot No. _____ in Block No. _____ on the Tax Map of _____ which is assessed for the present tax year as follows:
(Name of Municipality)

Land.....$; Buildings.....$; Total assessment.....$

3. I acquired title to said real property by deed in which _____
(Names of grantors)
were the grantors and _____ were the grantees,
(Names of grantees)
dated _____ and recorded in Book of Deeds No. _____ pages _____
for _____ County, on _____.
(Name of county) (Date deed recorded)

4. The names of the other grantees who hold title to said property with me and their relationship to me are as follows:

_____ _____
(Name of other grantee) (Relationship to claimant)

_____ _____
(Name of other grantee) (Relationship to claimant)

5. Said property is a
☐ one-family building owned and occupied by me as a dwelling house, or

☐ multiple-family building owned by me, a portion of which I occupy.

I claim that _____% of the aggregate assessment on said land and building
(State percent)
should be allocated to the portion thereof actually occupied by me.

6. I served in time of war in the _____,
(Branch of service)
a branch of the Armed Forces of the United States from _____
(Date of entry into service)
until _____ when I was honorably
(Date of discharge or release from active duty)
discharged ☐ or released under honorable circumstances ☐, as evidenced by the photostatic copy of certificate of discharge or release from active duty hereto attached.
My Service Serial Number is _____.

(OVER)

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7. I have the following service-connected disability:

(a) Total blindness ☐;
(b) Amputation of both legs ☐, both arms ☐, both feet ☐, both hands ☐, or a combination of a hand and a foot ☐;
(c) Paraplegia ☐, osteochondritis resulting in permanent loss of use of both legs ☐, permanent paralysis of both legs and lower parts of the body ☐, or hemiplegia with permanent paralysis of one leg and one arm or either side of the body ☐ resulting from injury to the spinal cord, skeletal structure or brain

as established by certificate of the United States Veterans Administration, a photostatic copy of which is hereto attached.

8. The service-connected disability indicated in the preceding paragraph (7) was sustained through enemy action ☐, accident ☐, or resulted from disease contracted ☐ while in such active service.

9. (If paragraph (7) indicates that the within claim for exemption is based on paraplegia or hemiplegia) I declare that the paraplegia or hemiplegia did not result from locomotor ataxia or other forms of syphilis of the central nervous system, or from chronic alcoholism and that this claim is not based on any other forms of disease resulting from the claimant's own misconduct which pruduces signs and symptoms similar to those resulting from paraplegia, osteochondritis or hemiplegia.

10. I have not made any other claim for exemption, nor have I been allowed any other exemption, under the aforementioned acts on any other property owned by me and located in this State.

I make the foregoing declarations to the best of my knowledge and belief, realizing that the proper authorities of the taxing district will rely upon the accuracy and truthfulness thereof.

Subscribed and sworn to before me
this_____day of_____, 19__.

_____
(Signature of officer taking oath)

_____
(Signature of claimant)

_____
(Title of officer)

RESERVED FOR OFFICIAL USE

I approve the within claim for:

☐ Exemption of the one-family dwelling house of claimant.

☐ Partial exemption of the multiple-family dwelling owned by claimant, a portion of which is occupied by claimant as his legal residence, to the extent of ___% of the aggregate assessment on the lot and multiple-family building.

Dated:_____

_____
(Signature of Assessor)

THIS APPLICATION SHOULD BE SUBMITTED TO THE ASSESSOR OF THE TAXING DISTRICT IN WHICH CLAIMANT'S RESIDENCE PROPERTY IS LOCATED.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRENTON

AMENDED REGULATION GOVERNING THE LISTING OF TANGIBLE PERSONAL PROPERTY FOR LOCAL ASSESSMENT PURPOSES

(IN SUBSTITUTION FOR REGULATION RELATING TO THE SAME SUBJECT, PROMULGATED SEPTEMBER 1, 1951)

TO ALL ASSESSORS AND COUNTY BOARDS OF TAXATION:

The Director, Division of Taxation, in the Department of the Treasury, hereby promulgates the following regulation in substitution for regulation promulgated September 1, 1951, for the guidance of municipal assessors, boards of assessors, and county boards of taxation of this State in the listing and reporting of tangible personal property for local assessment purposes under the provisions of Title 54 of the New Jersey Revised Statutes of 1937, as amended:

1. Pursuant to the decision of the New Jersey Supreme Court, dated April 9, 1951, in the case of City of Newark vs. Division of Tax Appeals, et als, 7 N. J. 8 and pursuant to the provisions of R. S. 54:4-52, as amended, and more particularly as amended by c. 163, Laws of 1945, it shall be the duty of every assessor and board of assessors to report to the County Board of Taxation, at the time of the filing of the tax list and tax duplicate, the aggregate assessed valuation of personal property in the taxing district, with a breakdown of such aggregate valuation, according to the following classifications:

(a) Value of household goods and chattels assessed;
(b) Value of farm stock and farm machinery assessed;
(c) Value of stock in trade, materials used in manufacture and other personal property assessed under section 54:4-11;
(d) Value of all other tangible personal property used in business assessed;
(e) Total value of personal property assessed.

2. The assessor may elect to record the breakdown of personal property assessments according to the foregoing classifications in his tax list and duplicate; his field book or field card, whichever is used; or on a work sheet of a type optional with the assessor, which shall be kept as a part of the permanent records of the assessor's office.

3. Valuations for each classification of tangible personal property may be set forth in one of the foregoing records of the assessor in column form, properly headed, or in a single column using appropriate designations (i.e., (a), (b), (c), (d), (e)) to indicate the assessed valuation in each classification and the total thereof. If the latter procedure is followed, it will be necessary to explain by legend at the top or bottom of the appropriate record the meaning of each designation.

Aaron K. Neeld

Aaron K. Neeld, Deputy Director,
Division of Taxation,
Department of the Treasury.

Promulgated: May 1, 1952.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRENTON

SUPPLEMENTAL REGULATIONS GOVERNING THE DISPOSITION OF APPLICATION BY VETERANS FOR EXEMPTION OF REAL AND PERSONAL PROPERTY FROM TAXATION UNDER C. 184, LAWS OF 1951 (NJSA 54:4-3.12 i to u)

The Director, Division of Taxation, in the Department of the Treasury, hereby promulgates the following regulations which supplement regulations promulgated August 1, 1951 for the use of municipal authorities of this State in the disposition of applications by veterans and widows of deceased servicemen for exemption of real and personal property not exceeding $500 in the aggregate of assessed valuation under c. 184, Laws of 1951 (NJSA 54:4-3.12 i to u).

1. VETERAN'S EXEMPTION IN CASE OF ADDED ASSESSMENT (NJSA 54:4-63.1 to 63.11 and NJSA 54:4-63.26 to 63.30): When an added assessment is levied pursuant to c. 397, Laws of 1941, as amended by c. 137, Laws of 1945, or c. 144, Laws of 1949 (NJSA 54:4-63.1 to 63.11; 54:4-63.26 to 63.30), the owner of the property so assessed, if entitled to claim exemption under c. 184, Laws of 1951 (veteran's exemption law), may make claim for such exemption and the assessor shall allow the same if all of the requirements of said law and the regulations promulgated thereunder have been complied with, provided, however, the claimant held legal title, as of October 1 of the pretax year, to the land on which the improvement has been made and the aggregate amount of the exemption claims on the initial assessment and the added assessment does not exceed $500 of assessed valuation. The amount allowed as an exemption shall be deducted from the amount of the added assessment before apportionment of such assessment pursuant to the provisions of the acts aforesaid. No exemption shall be allowed unless title to the property against which an added assessment has been levied was held by the claimant on October 1 of the pretax year.

2. VETERAN'S EXEMPTION IN CASE OF ASSESSMENT OF OMITTED PROPERTY (NJSA 54:4-63.12 to 63.25): Where an assessment of omitted property is levied pursuant to c. 413, Laws of 1947 (NJSA 54:4-63.12 to 63.25), the owner of the property so assessed, if entitled to claim an exemption under c. 184, Laws of 1951 (veterans' exemption law), may make claim for such exemption and the assessor shall allow the same if all of the requirements of said law and the regulations promulgated thereunder have been complied with.

3. VETERAN'S EXEMPTION WHERE CLAIMANT CANNOT PRODUCE HONORABLE DISCHARGE OR RELEASE UNDER HONORABLE CIRCUMSTANCES: Since Article VIII, section 1, paragraph 3 of the 1947 Constitution of New Jersey and c. 184, Laws of 1951, limit the right to claim a veteran's exemption to those who have been honorably discharged or released under honorable circumstances from active service in time of war in some branch of the armed forces of the United States, assessors and collectors may not allow claims for exemption where claimants are unable to present evidence of such discharge or release. There is no provision in the Constitution, or the law aforesaid, for exemption while the claimant is on active duty in the armed forces, even in time of war. An honorable discharge or release under honorable circumstances from active duty is indispensable. Those officers of the armed forces of the United States whose military service has been continuous and who are still in the military service cannot qualify for exemption under the 1947 Constitution. The Attorney General has so ruled in Formal Opinion No. 31 - 1951. Of course, it is understood that a citizen and resident who has been honorably discharged or released under honorable circumstances from active service in time of war in some branch of the armed forces of the United States does not lose his right to exemption by reason of his re-entry into the military service.

Director, Division of Taxation

By Aaron K. Neeld
Aaron K. Neeld, Deputy Director,
Division of Taxation,
Department of the Treasury.

Promulgated: October 15, 1951

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRENTON

REGULATIONS GOVERNING THE LISTING OF TANGIBLE PERSONAL PROPERTY FOR ASSESSMENT PURPOSES

TO ALL ASSESSORS AND COUNTY TAX BOARDS.

The Director, Division of Taxation, in the Department of the Treasury, hereby promulgates the following regulation for the guidance of municipal authorities of this State in the listing of tangible personal property for assessment purposes under the provisions of Title 54 of the New Jersey Revised Statutes of 1937, as amended:

1. Pursuant to the decision of the New Jersey Supreme Court in the case of City of Newark vs. Division of Tax Appeals, et als, 7 N. J. 8 (April 9, 1951) and pursuant to the provisions of R. S. 54:4-52, as amended, and more particularly, as amended by c. 163, Laws of 1945, it is the duty of every assessor, in listing personal property for assessment purposes, to state in separate columns on the tax list and tax duplicate the

(a) value of household goods and chattels assessed;
(b) value of farm stock and machinery assessed;
(c) value of stocks in trade, materials used in manufacture and other personal property assessed under R. S. 54:4-11;
(d) value of all other tangible personal property used in business assessed; and the
(e) total value of personal property assessed.

2. Every assessor, in the preparation of the tax list and tax duplicate for the tax year 1952, and each year thereafter, shall set forth the foregoing details with respect to the assessment of tangible personal property, provided, however, that for the tax year 1952 these details may be omitted if a supply of the forms of tax list and tax duplicate has already been obtained and provision has not been made thereon for the listing of such details, but the assessor is not thereby relieved of the duty of obtaining and maintaining such details in his office and submitting the same in summary form to the county board of taxation as heretofore.

Promulgated: September 1, 1951.

Clarence Tuckel
Deputy Director, Division of Taxation, Department of the Treasury

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRENTON

REGULATIONS GOVERNING THE DISPOSITION OF APPLICATIONS BY ASSOCIATIONS, ORGANIZATIONS AND CORPORATIONS FOR EXEMPTION OF REAL PROPERTY UNDER C. 135, LAWS OF 1951 (NJSA 54:4-4.4)

TO ALL ASSESSORS AND COUNTY TAX BOARDS.

The Director, Division of Taxation, in the Department of the Treasury, hereby promulgates the following regulation which supplements regulations promulgated August 1, 1951 for the use of municipal authorities of this State in the disposition of applications by associations, organizations and corporations for the allowance of exemptions of real property under c. 135, Laws of 1951 (NJSA 54:4-4.4):

1. C. 135, Laws of 1951, is not intended to apply to real property, title to which is held by federal, state, county or municipal governments or to any political subdivision of any of the aforementioned levels of government. It is, therefore, unnecessary to file applications for exemption under said act with respect to real property so held. This regulation, of course, does not relieve the assessor of the responsibility of determining the taxable status of real property which, by statute, is specifically made subject to tax, even though title thereto may be held as aforesaid.

Promulgated: September 1, 1951.

Deputy Director, Division of Taxation, Department of the Treasury

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRENTON

REGULATIONS GOVERNING THE DISPOSITION OF APPLICATIONS BY ASSOCIATIONS ORGANIZATIONS AND CORPORATIONS FOR EXEMPTION OF REAL PROPERTY UNDER C. 135, L. 1951 (NJSA 54:4-4.4)

The Director, Division of Taxation in the Department of the Treasury, hereby promulgates the following regulations for the use of municipal authorities of this State in the disposition of applications by associations, organizations and corporations for the allowance of exemption of real property from taxation under Chapter 135, Laws of 1951 (NJSA 54:4-4.4).

1. It is the purpose of Chapter 135, Laws of 1951, to provide uniform procedure in the claiming of exemption of real property from taxation and to protect taxpayers from loss resulting from the illegal allowance of exemptions. It is the duty of every assessor to carefully review all claims for exemption from taxation. However, said act is limited in its application to claims for exemption of real property.

2. Under the provisions of the aforementioned act, every assessor is required, on or before October 1, 1951, to obtain from each owner of real property in his taxing district (other than veterans), for which an exemption is claimed, an Initial Statement showing the right of such owner to claim exemption from taxation. And on or before October 1 of each year thereafter, the assessor shall obtain an Initial Statement, if one has not theretofore been filed, or if such a statement has theretofore been filed, then a Further Statement from each owner of real property for which exemption is claimed, which further statement shall set forth (a) whether there has been any change in the use of such property, initially determined as being entitled to exemption, during the current tax year which would defeat the right to exemption therein, and (b) whether any new or additional property has been acquired during the current year for which a tax exemption is claimed and showing initially, as to such new or additional property, the right to exemption. While it is not the intention of Chapter 135, Laws of 1951 to deprive any owner of real property of the right to lawful exemption, nevertheless, failure to timely file proper claim for exemption is sufficient justification for the placing of the property on the tax list. Great care must be exercised by every assessor, however, to see that no one is denied exemption, if rightfully entitled thereto. The assessor must not only supply each owner of real property, for which tax exemption is claimed, with an application-for-exemption form, but, where the application is not promptly filed, he should make further demand for the filing of such claim. Property heretofore granted exemption should be placed on the tax list only when the owner has failed, after demand by the assessor, to file a completed application, or where the filed application does not support the right to the exemption claimed. Claims filed up to December 31, 1951 should be accepted and acted upon by the assessor.

3. The law provides that the Director of Taxation shall prescribe the forms of Initial Statement and Further Statement. Specimen copies of the Initial Statement form (Form I.S. - 1951) and the Further Statement form (Form F.S. - 1951) have been forwarded to each assessor and it is the duty of each taxing district to provide copies of such forms for the use of claimants. Taxing districts which require only a small quantity of Application for Exemption forms, if not desiring to have such forms printed, may obtain them from one of the companies which specialize in the supplying of forms for municipal use.

4. One copy of each "Initial Statement" and "Further Statement" filed pursuant to the provisions of c. 135, L. 1951 is to be retained by the assessor as a permanent record. The other copy is to be attached to his list of exempt property and filed by him with the County Board of Taxation on or before January 10 following.

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5. It is important that the assessor examine each application for exemption and the statute under which exemption is claimed and that he not allow tax exemption until fully satisfied that every statutory requirement has been met by the claimant.

6. No claim for exemption based on the provisions of R.S. 54:4-3.26 (Fraternal Organizations) shall be allowed since this statute has been declared unconstitutional in its entirety. (See Rutgers Chapter of Delta Upsilon Fraternity vs. City of New Brunswick, 129 N. J. Law 238, aff'd, 130 N. J. Law 216.)

7. Under R. S. 54:4-3.6, as amended, (NJSA 54:4-3.6) buildings in various uses, including charitable, religious and hospital uses, when owned by associations, corporations or institutions incorporated or organized under the laws of this State, are exempted from taxation, but the exemption of land, under that statute, is limited to " * * * the land whereon any of the buildings hereinbefore mentioned are erected, and which may be necessary for the fair enjoyment thereof, and which is devoted to the purposes above-mentioned, and to no other purposes and does not exceed five acres in extent; * * * ". Vacant land, therefore, is not exempted by that statute even though title may be in a corporation otherwise entitled to exemption. In the absence of buildings used for one of the purposes specified by the statute, the land cannot be exempted.

Promulgated: Aug. 1, 1951.

Director, Division of Taxation

By Aaron K. Reeld

Deputy Director, Division of Taxation

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The foregoing is not intended to be a complete list of units which might be deemed to be a part of the "Armed Forces" of the United States. Where an application for exemption is based on service in a unit not included in the above group it is suggested that the application be referred to the Division of Taxation for its advice.

The statute does not extend to those serving in the Unites States Merchant Marine, American Red Cross, Y. M. - Y.W.C.A., Y.M - Y.W.H.A., Salvation Army and similar organizations operating in conjunction with the Armed Forces; the Women's Army Auxiliary Corps (WAACS) previous to July 1, 1943 (but the Women's Army Corps (WAC) organized July 1, 1943 is a branch of the Armed Forces); civilian employees of the United States; or to civilians serving voluntarily and on a part-time basis without pay in any civilian defense unit such as the Air Raid Precautions, Air Warning Service, Auxiliary Police and Fire, Coast Guard Reserves (Temporary Members), etc.

Attention is again directed to the fact that mere service in any one of the above-mentioned branches of the Armed Forces of the United States is not sufficient to establish right to exemption under the law. The service must be "in time of war" so that it is important to make certain the military service was during one of the periods indicated in 6.

16. As to the claim of a widow of a serviceman who lost his life while on active duty in time of war in some branch of the Armed Forces of the United States, it is necessary that she establish that

(a) Her husband was a citizen of the United States and a legal resident of the State of New Jersey at the time of his entry into the armed forces;

(b) Her husband met his death while on active duty in time of war in some branch of the Armed Forces of the United States;

(c) She was his lawful wife at the time of his death;

(d) As of October 1 of the pre-tax year (1) she held legal title to the property on which exemption is claimed and (2) she was not then married; and

(e) She has not made a duplicating claim for exemption in any other taxing district, which, when considered with the instant claim, will exceed the aggregate of $500.

Promulgated: August 1, 1951

Director, Division of Taxation

By Harold K. Neeld
Deputy Director, Division of Taxation

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRENTON

REGULATIONS GOVERNING THE DISPOSITION OF APPLICATIONS BY VETERANS FOR EXEMPTION OF REAL AND PERSONAL PROPERTY FROM TAXATION UNDER C. 184, L. 1951; (NJSA 54:4-3.12 i to u)

The Director, Division of Taxation in the Department of the Treasury, hereby promulgates the following regulations for the use of municipal authorities of this State in the disposition of applications by veterans and widows of deceased servicemen, as herein specified, for exemption under Chapter 184, Laws of 1951 (NJSA 54:4-3.12 i to u) which provides exemption from taxation of real and personal property not exceeding $500 in the aggregate of assessed value.

1. Claim for veteran's exemption should be filed with the assessor of the taxing district between October 1 and December 31 of the pretax year, and if not so filed, then with the collector of taxes before December 31 of the tax year. No claim may be filed or allowed after December 31 of the tax year, nor may the governing body of a taxing district authorize refund of taxes based on failure of the claimant to file a claim before the close of the tax year. If the claim is filed in the first instance with the collector, it is the duty of the collector, if he determines that it complies with statutory requirements, to allow the exemption for the current tax year and then promptly transmit such claim and attached exhibits to the assessor. It is then the duty of the assessor to review the claim and if approved by him it shall have the same force as if originally filed with him.

2. "Tax year" means the particular calendar year in which the general property tax is due and payable. "Pre-tax year" means the particular calendar year immediately preceding the "tax year". "October 1 of the pre-tax year" means October 1 of the year immediately preceding the tax year.

3. Where title to property is held by claimant and another, or others, as joint tenants, or tenants in common, the interest of each tenant is presumed to be equal to that of each of the other tenants, unless the deed specifically provides for unequal interests. If property is held by husband and wife as tenants by the entirety each is deemed to own a full interest therein for exemption purposes. Each joint tenant, tenant in common, or tenant by the entirety, may claim an exemption on his interest in the property, if otherwise qualified, provided such exemption shall not exceed the assessed valuation of his proportionate share.

4. To be entitled to an exemption for any tax year it is essential that claimant, as of October 1 of the pre-tax year, (a) held legal title to the property on which exemption is claimed, or a fractional interest therein; (b) that he possessed an honorable discharge or release under honorable circumstances from active service in time of war in some branch of the Armed Forces of the United States, and (c) that he was a citizen of the United States and a legal resident of this State on said date.

5. While exemption under the law is limited to an aggregate amount of $500 of assessed value of real and personal property, the exemption may, at the election of the claimant, be claimed in any taxing district or may be apportioned between or among properties located in different taxing districts so long as the aggregate of such claims does not exceed $500.

6. Claimant, to be entitled to exemption, must have had active service in some branch of the Armed Forces of the United States during one of the following periods:

World War II.....	December	7, 1941	to September	2, 1945;
World War I.....	April	6, 1917	to November	11, 1918;
Spanish-American War.....	April	21, 1898	to August	13, 1898;
Civil War.....	April	14, 1861	to May	26, 1865.

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Mere proof of military service is not enough. The law requires "active service, in time of war" in some branch of the Armed Forces of the United States. It is essential, therefore, that claimant conclusively establish that his service in the Armed Forces was "in time of war". Proof of active service during any of the foregoing periods (both dates inclusive) is sufficient. Neither the Constitution nor the law prescribes the length of time a person must serve in the Armed Forces to entitle him to exemption. Any service in the Armed Forces in time of war, no matter how brief, is sufficient. But since the adoption of the 1947 Constitution, claim for exemption cannot be based on service in a branch of the Armed Forces of the United States during a rebellion, insurrection, or other military or naval incident short of war.

7. Claimant must be a legal resident of the State of New Jersey as of October 1 of the pre-tax year. The statute says that "'Resident' means one legally domiciled within the State of New Jersey. Mere seasonal or temporary residence within the State, of whatever duration, shall not constitute domicile within the State for the purposes of the act. Absence from this State for a period of twelve months shall be prima facie evidence of abandonment of domicile in this State. The burden of establishing legal domicile within the State is upon the claimant."

8. A photostatic copy of the certificate of honorable discharge or release under honorable circumstances must be attached to the application form and remain as a permanent record in the files of the assessor. "Honorably discharged or released under honorable circumstances from active service in time of war", means and includes every form of separation from active, full-time duty with military or naval pay and allowances in some branch of the Armed Forces of the United States in time of war, other than those marked "dishonorable", "undesirable", "bad conduct", "by sentence of general court martial", or similar expression indicating that the discharge or release was not under honorable circumstances. A disenrollment certificate or other form of release terminating temporary service in a military or naval branch of the Armed Forces on a voluntary and part-time basis without pay, or a release from or deferment of induction into the active air military or naval service shall not be deemed to be included in the aforementioned phrase.

9. Exemption shall be allowed only on written application therefor. Assessors must discontinue all exemptions heretofore allowed merely on oral request. All new applications for exemption shall be on the form prescribed by the Director of Taxation (Form V.E. - 1951). And it is strongly recommended to all assessors that within the period of 3 years from July 1, 1951 they require the renewal of all existing applications on the standard application form. Where existing applications do not substantially conform to the application prescribed by the Director, the statute requires that new applications be obtained. While the statute provides that the form of the application shall be prescribed by the Director, and specimen copies of the form are being sent to all assessors, each taxing district is required to provide copies for the use of claimants. Taxing districts which require only a small quantity of Application for Exemption forms, if not desiring to have such forms printed, may obtain them from one of the companies which specialize in the supplying of forms for municipal use.

10. If application for exemption is first filed with the collector and the amount deductible on account of such claim exceeds the balance of the tax unpaid for that tax year, or if the application is not filed until all taxes for that tax year have been paid, claimant may make application to the governing body for a refund of any tax overpaid, and the governing body, in its discretion, may direct the return of any tax, without interest, overpaid by reason of claimant's failure to make timely application for exemption, but neither the assessor, collector nor governing body shall allow any claim for exemption in a previous tax year, or make refund of any tax overpaid by reason of claimant's failure to make timely application.

11. Claim for exemption once filed on the prescribed form and approved by the assessor shall continue in force, but the assessor may at any time require the filing of a new claim or such proof as he shall deem necessary to the continuance of the right to exemption. Every assessor should review exemption claims each year. The right of a veteran to continuance of exemption is dependent upon his continued residence in the State and the widow of one who met his death while on active duty in time of war loses her right to exemption upon remarriage.

12. The exemption provided for veterans under the aforesaid act is in addition to all other exemptions provided by any other law, including additional exemptions provided by law for disabled veterans and the $100 exemption of household goods, which may be claimed by any person.

13. Partnership property is subject to claim for exemption, not exceeding $500, to the extent of the claimant's interest as a partner and property held by a guardian, trustee, committee, conservator or other fiduciary for any person who would otherwise be entitled to claim exemption hereunder is also subject to exemption. But property of a corporation is not subject to such claim.

14. R. S. 54:4-3.12 and all acts amendatory thereof have been repealed. The only exemptions now allowable are those authorized by Article VIII, section 1, paragraph 3 of the 1947 Constitution and c. 184, L. 1951 (NJSA 54:4-3.12 i to u) for (a) veterans (including disabled veterans) and (b) widows, during widowhood, of citizens and residents of this State who lost their lives while on active duty in time of war in some branch of the Armed Forces of the United States. Exemption cannot be granted to the widow of a veteran who has died or who shall hereafter die subsequent to his discharge or release from military or naval service, or to those coming within any of the other classifications formerly set forth in R. S. 54:4-3.12 as amended and supplemented.

15. While the Legislature in c. 184, L. 1941 has used the general wording of the 1947 Constitution rather than specifically enumerate those branches of the Armed Forces coming within the intendment of the statute, it is believed that the following may be deemed branches of the Armed Forces of the United States:

1. Army.
2. Navy.
3. Marine Corps.
4. Air Force.
5. Coast Guard.
6. Army Transport Command.
7. Regularly established women's auxiliary units of the Army, Navy, Marine Corps and Coast Guard while on active duty with those branches of the Armed Forces, including nurses on active duty with any one of the above-listed branches of the Armed Forces.

Personnel of the following organizations when detailed for and while on active duty with any of the above-listed branches of the Armed Forces in time of war come within the intendment of the act:

(a) National Guard of the United States.
(b) Officers' Reserve Corps of the Army.
(c) Enlisted Reserve Corps.
(d) Organized Reserves.
(e) Regular Army Reserves.
(f) Medical Reserve Corps of the Army.
(g) Naval Reserve.
(h) Naval Reserve Force.
(i) Officers' Reserve Corps of the Navy.
(j) Medical Reserve Corps of the Navy.
(k) Dental Reserve Corps of the Navy.
(l) Naval Militia.
(m) National Naval Volunteers.
(n) Marine Corps Reserve.
(o) Marine Corps Reserve Force.
(p) Coast Guard Regular Reserve.
(q) Coast Guard Reserve.
(r) Public Health Service.
(s) Reserve Corps of the Public Health Service.

These units in themselves are not to be considered branches of the Armed Forces, but personnel thereof when detailed for and while on active duty with any branch of the Armed Forces come within the intendment of the act.

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(Form W. E. - 1951)

_____
(Taxing District)

_____
(County)

In the Matter of the Application of)
)
_____ ,)
(Full name of claimant))
)
widow of a deceased serviceman,)
for exemption from taxation)

CLAIM OF WIDOW OF A DECEASED SERVICEMAN FOR PROPERTY EXEMPTION

_____

(c. 184, L. 1951; NJSA 54:4-3.12 i to u)

1. I, _____ presently reside at

_____ _____ _____
(Street No.) (Street) (Municipality)

2. I am the owner of tangible personal property located in the above-mentioned taxing district, which is assessed for the tax year ____ in the sum of $ _____

3. I am the owner of real property known as

_____ _____ _____
(Street No.) (Street) (Municipality)

and further described as Lot No. _____ in Block No. _____ on the Tax Map of _____, which is assessed for the tax year _____ as follows:
(Name of Municipality)

Land...$; Buildings ...$; Total assessment...$

4. I acquired title to said property by deed in which _____
(Names of Grantors)

_____ were the grantors and _____
(Names of Grantees)

_____ were the grantees, dated _____ and recorded
(Date of deed)

in Book of Deeds No. _____ , pages _____ for _____ County

on _____ .
(Date deed recorded)

5. The names of the other grantees who hold title to said property with me and their relationship to me are as follows:

_____ _____
(Name of other grantee) (Relationship to me)

_____ _____
(Name of other grantee) (Relationship to me)

6. My husband, _____ , served in time of war in the
(Full name of claimant's husband)

_____ , a branch of the Armed Forces of the
(Branch of Service)

United States, from _____ until his death.
(date of entry into service)

7. My husband met his death on _____ while on active duty in time of
(Date of Death)

war in the branch of the Armed Forces of the United States aforesaid.

(OVER)

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8. _____ was a citizen of the United States and a
(Full name of claimant's husband)
legal resident of the State of New Jersey at the time of his entry into the service aforementioned.

9. I was the lawful wife of _____ at the time of his
(Full name of claimant's husband)
death and on October 1 of the year preceding the year for which exemption is herein claimed I was still his widow, not having remarried.

10. I hereby make claim for an exemption under the above-mentioned act on the valuation of the real and personal property described in paragraphs two and three hereof in the amount of $_____.
(Not exceeding $500)

11. I have not made claim for exemption under the above-mentioned act on any other real or personal property owned by me and located in any other taxing district of this State, except as set forth below:

_____ _____
(Name of taxing district) (Amount of exemption claimed)

_____ _____
(Name of taxing district) (Amount of exemption claimed)

I hereby certify that the foregoing declarations are true to the best of my knowledge and belief and I fully understand that such declarations will be considered as if made under oath and subject to the penalties provided by law for perjury as to any wilful misrepresentations.

Dated: _____ _____
(Signature of claimant)

RESERVED FOR OFFICIAL USE

The within claim for exemption is approved in the sum of $_____.

Dated: _____ _____
(Signature of assessor)

This application, if submitted between October 1 and December 31 of the pre-tax year, should be sent to the Assessor of the taxing district in which the property described herein is located. If submitted during the tax year it should be sent to the Collector of the taxing district.

NOTE: To be entitled to an exemption for any tax year it is essential that claimant establish, as of October 1 of the pre-tax year:

(a) that she held legal title to the property on which exemption is claimed, or a fractional interest therein; and
(b) that she was not then remarried.

As to paragraph 4 - If title was acquired by will or the intestate laws of this State, give name, date of death and residence of decedent from whom title was acquired and attach a copy of will. If decedent died without a will give names and relationship of decedent's heirs-at-law. This information should be set forth on a supplemental sheet and attached to the application.

This form is prescribed by the Director, Division of Taxation in the Department of the Treasury, as required by law, and may not be altered or amended without the approval of the Director.

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7. I have the following service-connected disability:

(a) Total blindness ☐ ;
(b) Amputation of both legs ☐ ; both arms ☐ ; both feet ☐ ; both hands ☐ ; or a combination of a hand and a foot ☐ ;
(c) Paraplegia, osteochondritis resulting in permanent loss of use of both legs, or permanent paralysis of both legs and lower parts of the body which resulted from traumatic injury to the spinal cord, skeletal structure or brain ☐ ;

as established by certificate of the United States Veterans Administration, a photostatic copy of which is hereto attached.

8. I have not made any other claim for exemption, nor have I been allowed any other exemption, under the aforementioned acts on any other property owned by me and located in this State.

I make the foregoing declarations to the best of my knowledge and belief, realizing that the proper authorities of the taxing district will rely upon the accuracy and truthfulness thereof.

Subscribed and sworn to before me
this _____ day of _____, 19__.

_____ (Signature of officer taking oath)

_____ (Signature of claimant)

_____ (Title of officer)

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I approve the within claim for:

☐ Exemption of the one-family dwelling house of claimant.

☐ Partial exemption of the multiple-family dwelling owned by claimant, a portion of which is occupied by claimant as his legal residence, to the extent of ____% of the aggregate assessment on the lot and multiple-family building.

Dated: _____ _____ (Signature of Assessor)

THIS APPLICATION SHOULD BE SUBMITTED TO THE ASSESSOR OF THE TAXING DISTRICT IN WHICH CLAIMANT'S RESIDENCE PROPERTY IS LOCATED.

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(Form D.V.E. - 1951)

_____
(Taxing District)

_____
(County)

In the Matter of the Application of)
)
_____,)
(Full name of claimant))
)
a disabled veteran, for exemption)
of his residence property.)

DISABLED VETERAN'S CLAIM FOR EXEMPTION OF RESIDENCE PROPERTY

(c. 259, L. 1948, as amended by c. 172, L. 1949 and c. 200, L. 1951 - NJSA 54:4-3.30 et seq.)

STATE OF NEW JERSEY)
) ss.
COUNTY OF _____)

I, _____, being duly sworn according to law, do depose
(Name of claimant)
and say that:

1. I am a citizen of the United States and a legal resident of the State of New Jersey, presently residing at

_____ _____ _____
(Street number) (Street) (Municipality)

2. I am the legal owner of real property known as

_____ _____ _____
(Street number) (Street) (Municipality)
and further described as Lot No. _____ in Block No. _____ on the Tax Map of _____ which is assessed for the present tax year as follows:
(Name of Municipality)

Land.....$; Buildings.....$; Total assessment.....$

3. I acquired title to said real property by deed in which _____
(Names of grantors)
were the grantors and _____ were the grantees,
(Names of grantees)
dated _____ and recorded in Book of Deeds No. _____ pages _____
for _____ County, on _____.
(Name of county) (Date deed recorded)

4. The names of the other grantees who hold title to said property with me and their relationship to me are as follows:

_____ _____
(Name of other grantee) (Relationship to claimant)

_____ _____
(Name of other grantee) (Relationship to claimant)

5. Said property is a
☐ one-family building owned and occupied by me as a dwelling house, or

☐ multiple-family building owned by me, a portion of which I occupy.

I claim that _____% of the aggregate assessment on said land and building
(State percent)
should be allocated to the portion thereof actually occupied by me.

6. I served in time of war in the _____,
(Branch of service)
a branch of the Armed Forces of the United States from _____
(Date of entry into service)
until _____ when I was honorably
(Date of discharge or release from active duty)
discharged ☐ or released under honorable circumstances ☐, as evidenced by the photostatic copy of certificate of discharge or release from active duty hereto attached.
My Service Serial Number is _____.

(OVER)

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

SUPPLEMENTAL REGULATIONS FOR THE GUIDANCE OF ASSESSORS IN THE ALLOWANCE OF DISABLED VETERANS' APPLICATIONS FOR EXEMPTION OF RESIDENCE PROPERTIES UNDER C. 259, L. 1948, AS AMENDED BY C. 172, L. 1949 and C. 200, L. 1951 (NJSA 54:4-3.30, et seq.)

1. These Regulations are intended to supplement Regulations of October 1, 1948 issued to all assessors with reference to the allowance of disabled veterans' claims for exemption of residence properties under the 1948 act. Those regulations, as supplemented hereby, should be carefully followed in passing upon all claims for exemption under said act, as amended to date.

2. All assessors have been provided with a specimen copy of Form D.V.E.-1951, to be used by disabled veterans in making claims for exemption of residence properties. This form takes the place of Form S.P.E. 1 issued October 1, 1948. However, claims heretofore filed on that form and allowed by the assessor may be continued without the necessity of filing a new claim on Form D.V.E.-1951.

3. To be entitled to exemption under these acts the claimant must have one of the service-connected disabilities enumerated in Form D.V.E.-1951, as evidenced by certificate of the United States Veterans Administration. The service-connected disabilities enumerated in paragraph 5 of the 1948 Regulations have been enlarged to include (a) osteochondritis resulting in permanent loss of the use of both legs, from traumatic injury to the skeletal structure and (b) amputation of both hands or both feet, or the combination of a hand and a foot.

4. The definition of "Dwelling house" as set forth in paragraph 4 of the 1948 Regulations has also been enlarged to provide for total exemption of that portion of a "multiple-family building" actually occupied by the claimant as his legal residence, provided such "multiple-family building" is owned by the claimant. When a claim for exemption involves a "multiple-family building" owned by claimant and in which he resides, the law requires that

> "* * * the assessor shall aggregate the assessment on the lot or curtilage and building or structure and allow an exemption of that percentage of the aggregate assessment as the value of the portion of the building or structure occupied by the claimant bears to the value of the entire building or structure."

The duty of making the apportionment falls upon the assessor and the basis of apportionment of the aggregate assessment is the ratio of the "value" of that part of the building actually occupied by claimant to the "value" of the entire building (NJSA 54:4-3.31).

5. Property standing in the name of claimant and his wife, as tenants by the entirety, and occupied by claimant shall be deemed to be "owned" by claimant for the purposes of exemption under this act, but property in which claimant has only a fractional interest as a tenant in common or joint tenant shall not be deemed to be within the intendment of said act.

6. "Total blindness", for the purposes of this law, exists when the vision of claimant's better eye, with proper correction, does not exceed 20/200 as measured by Snellen chart or when there is a field defect in the better eye, with proper correction, in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends an angular distance no greater than twenty degrees.

7. A claimant meeting the requirement of c. 259, Laws of 1948, as amended, is entitled to full exemption of the dwelling house and land on which it is erected when occupied by him, and if claimant owns all and occupies a part of a multiple-family building he is entitled to full exemption of that part of the building and land occupied by him as his legal residence, apportioned as indicated in paragraph 3 above.

8. No exemption under this law shall be allowed except upon claim therefor in writing and under oath.

Promulgated: July 16, 1951

Aaron T. Reed
Deputy Director of Taxation.

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

REGULATIONS GOVERNING THE DISPOSITION OF APPLICATIONS OF VETERANS WITH SERVICE-CONNECTED DISABILITIES OF THE CHARACTER SPECIFIED IN C. 259, LAWS OF 1948 FOR EXEMPTION OF RESIDENCE PROPERTY FROM GENERAL PROPERTY TAXATION

The Director, Division of Taxation, Department of the Treasury, urges adherence to the following regulations in the disposition of applications for exemption under chapter 259, Laws of 1948, which provides for the exemption of the dwelling house of a veteran who is a citizen and resident of this State and who has a service-connected disability of the character described in said act.

1. The application for exemption must be made to the assessor, or board of assessors, of the taxing district in which the dwelling house of the claimant is located.

2. The application shall be in writing and under oath, by the claimant, or by another person in his behalf, and there must be submitted therewith (a) a certificate of the claimant's honorable discharge or release under honorable circumstances from active service in time of war in some branch of the armed forces of the United States and (b) a certificate from the United States Veterans Administration certifying to a service-connected disability of the claimant of the character described in the act. It is suggested that photostatic copies of these certificates for permanent record will prove sufficient - the originals to be submitted for inspection and then returned where this procedure is deemed necessary. A form of application (Form S. P. E. 1) is annexed hereto for the guidance of assessors. (It is believed that every declaration required therein is essential to the proper disposition of a claim for exemption under c. 259, Laws of 1948 and it is important, therefore, that each claimant be required to supply the details called for in that form.)

3. The claimant must be a citizen of the United States and a legal resident of the State of New Jersey. And claimant's legal residence must be in the property for which exemption is claimed. The exemption provided by the act does not extend to any property of the claimant other than that in which he maintains his principal home, nor to any property which is only seasonally or occasionally occupied by the claimant.

4. "Dwelling house" is defined as a one-family building owned and occupied by the claimant as his legal residence, including the lot on which it is erected and any outbuildings belonging thereto or usually enjoyed in connection therewith.

5. The law does not provide for the exemption of the dwellings of all veterans. The exemption is definitely limited to the dwelling house of the honorably discharged veteran with a service-connected disability arising from (a) paraplegia or permanent paralysis of both legs and lower parts of the body resulting from traumatic injury to the spinal cord or brain, (b) total blindness or (c) from the amputation of both arms or both legs. It is essential that this feature of the veteran's claim be supported by a certificate of the United States Veterans Administration establising that the injury is service-connected and of the character specified in the act.

6. Separation from a branch of the armed forces may take the form of an honorable discharge, release, certificate of general discharge, letter or notice of separation from service, etc. Each of these forms may be considered adequate for the purposes of the act. Claim for exemption should be denied only where the instrument evidencing separation from active service is marked "dishonorable", "undesirable", "bad conduct", "by sentence of general court martial", "by sentence of summary court martial", or with similar expressions clearly evidencing that the military service was terminated under conditions other than honorable.

7. Proof of military service is not sufficient in itself to support a claim for exemption. The law requires "active service, in time of war" in some

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branch of the armed forces of the United States. It is essential, therefore, that claimant conclusively establish that his service in the armed forces was in "time of war". Proof of active service in any branch of the armed forces during any of the following periods (both dates inclusive) should be deemed sufficient for the purposes of the act:

Civil War - April 15, 1861 to May 26, 1865.
War with Spain - April 21, 1898 to August 13, 1898.
World War I - April 6, 1917 to November 11, 1918.
World War II - December 7, 1941 to September 2, 1945.

The termination date in each instance is the day on which actual hostilities ceased. In using the phrase "in time of war", it is believed that the framers of the Constitution of 1947 and the Legislature intended to specify only periods of actual conflict.

8. While the Legislature has used the general wording of the 1947 Constitution rather than specifically enumerate those branches of the armed forces coming within the intendment of the statute, it is believed that the following may reasonably be deemed to be branches of the armed forces of the United States:

1. Army.
2. Navy.
3. Marine Corps.
4. Air Force.
5. Coast Guard.
6. Army Transport Command.
7. Regularly established women's auxiliary units of the Army, Navy, Marine Corps and Coast Guard while on active duty with those branches of the armed forces, including nurses on active duty with one of the above-listed branches of the armed forces.

Personnel of the following organizations when detailed for and while on active duty with any of the above listed branches of the armed forces in time of war come within the intendment of the act:

(a) National Guard of the United States.
(b) Officers' Reserve Corps of the Army.
(c) Enlisted Reserve Corps.
(d) Organized Reserves.
(e) Regular Army Reserves.
(f) Medical Reserve Corps of the Army.
(g) Naval Reserve.
(h) Naval Reserve Force.
(i) Officers' Reserve Corps of the Navy.
(j) Medical Reserve Corps of the Navy.
(k) Dental Reserve Corps of the Navy.
(l) Naval Militia.
(m) National Naval Volunteers.
(n) Marine Corps Reserve.
(o) Marine Corps Reserve Force.
(p) Coast Guard Regular Reserve.
(q) Coast Guard Reserve.
(r) Public Health Service.
(s) Reserve Corps of the Public Health Service.

These units in themselves are not to be considered branches of the armed forces, but personnel thereof when detailed for and while on active duty with any branch of the armed forces come within the intendment of the act.

The foregoing is not intended to be a complete list of units which might be deemed to be a part of the "armed forces" of the United States. Where an application for exemption is based on service in a unit not included in the above group it is suggested that the application be referred to the Division of Taxation for its advice.

The statute does not extend to those serving in the United States Merchant Marine, American Red Cross, Y. M. - Y. W. C. A., Y. M. - Y. W. H. A.,

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Salvation Army and similar organizations operating in conjunction with the armed forces; the Women's Army Auxiliary Corps (WAACS) previous to July 1, 1943 (but the Women's Army Corps (WAC) organized July 1, 1943 is a branch of the armed forces); civilian employees of the United States; or to civilians serving voluntarily and on a part time basis without pay in any civilian defense unit such as the Air Rail Precautions, Air Warning Service, Auxiliary Police and Fire, Coast Guard Reserve (Temporary Members), etc.

Attention is again directed to the fact that mere service in any one of the above-enumerated branches of the armed forces of the United States is not sufficient to establish right to exemption under the law. The service must be "in time of war" so that it is important to make certain the military service was during one of the periods indicated in paragraph 7.

9. The exemption provided by c. 259, Laws of 1948, is in addition to all other exemptions to which the veteran may be entitled under other statutes, but only one exemption may be granted to a veteran under said act in a single tax year.

10. If the application for exemption is in proper form and approved by the assessor he should immediately list the exemption in his field book, and properly record it on the tax list and tax duplicate and the exempt property list so as to clearly indicate the property and the assessed value thereof which has been exempted and the statute (i. e., c. 259, Laws of 1948) under which the exemption has been granted. Where the application is submitted to the assessor after he has returned his tax list and duplicate to the County Board of Taxation (i. e., after January 10, of the tax year) he should determine the validity of the claim and if approved by him he should notify the County Board of Taxation of his action if the tax list and duplicate still remain with the County Board or the tax collector of the taxing district if the tax duplicate has been delivered by the County Board of Taxation to the collector. Such notice, in writing, should set forth the name of the owner, a brief description of the property exempted, its present assessed value, the exact date on which claimant acquired title or the date as of which he acquired the status of a veteran with a service-connected disability such as to entitle him to the exemption, whichever date is later, the proportionate share of the exemption to which the veteran is entitled for that tax year, and a citation of the act authorizing the exemption. (i. e., c. 259, Laws of 1948).

11. When title to the dwelling house was acquired, or the veteran acquired the tax-exemption status, after January 1 of the tax year, the exemption must be prorated by the assessor so that claimant shall enjoy the benefit of the exemption from the time he acquired title or tax-exemption status to the end of the tax year and the proportionate exemption to which claimant is entitled shall be certified by the assessor, as previously noted, to the County Board of Taxation or to the collector, as the case may be.

12. The governing body of the taxing district by appropriate resolution, may return any tax collected on property which would have been exempt had proper and timely claim in writing been made therefor; provided, however, that no refund shall be made for any year or portion thereof prior to the effective date of the act (i.e., July 21, 1948). For the tax year 1948 the exemption should be prorated from July 20, 1948 to December 31, 1948, so that each claimant entitled to exemption on the effective date of the act will enjoy 164/366ths of the total exemption for the full tax year 1948. It is suggested that the governing body, before authorizing refund of overcollected tax, obtain a certification from the assessor setting forth the details outlined above and the amount of the refund to which claimant is entitled.

13. Claim for exemption shall be filed with the assessor for each tax year and if no claim is filed no exemption shall be allowed by the assessor.

14. If title to property exempted under the act shall pass during any tax year from a veteran entitled to exemption to any person not entitled to claim exemption under the act then the veteran shall forthwith inform the assessor of the taxing district of such change in ownership.

Dated: October 1, 1948

Homer C. Zink
Director, Division of Taxation

Corporation Tax Bureau

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Rules & Regulations Effective 4 May 1955

STATE (

DIVISION OF TAXATION

INSTRUCTIONS FOR FINANCIAL BUSINESS TAX RETURN (FORM FBT-1) — 1955

1. **PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE EXECUTING RETURNS**—Statutory references are to the Revised Statutes of New Jersey and indicate, unless otherwise designated, the section of the Financial Business Tax Law, Chapter 174 of the Laws of 1946, as amended and supplemented, on which the instruction is based. For information, forms, etc., address all requests to New Jersey Corporation Tax Bureau, State House, Trenton 7, New Jersey.

2. **PAYMENT OF TAX**—Tax remittance must accompany the return. Make remittance payable to "State of New Jersey." Make out a separate remittance for each return. Do not remit the tax for two or more returns in one check.

3. **SUPPLEMENTAL SCHEDULES**—Schedules L and M on the reverse side of this Instruction Sheet are to be used *only* by taxpayers desiring to claim subsidiary deductions for subsidiaries subject to the Corporation Business Tax Act . . . Deduction claims with respect to corporations taxable under the Financial Business Tax Law, as well as other deductions permitted under Section 6(a) of the Law, are covered in Schedules J and K [R. S. 54:10B–6(a)].

4. **EXTENSIONS**—Request for extension of time must be made in writing *before* the due date of the return. It should state the reason for the request and must be accompanied by tentative return, showing full name and address of the taxpayer and the amount of estimated tax liability in the schedule provided for computation of tax (no other schedules need be executed). *Remittance to cover the amount of estimated tax liability must accompany the request and tentative return.* If extension is granted, any unpaid portion of the tax, in excess of the amount estimated and remitted, will bear interest at 6% per annum if paid within the time fixed under the extension. If paid later, interest will be charged at 1% per month or fraction thereof from the date the tax was originally due.
SUFFICIENCY OF ESTIMATED TAX—If the estimated tax remitted is less than 50% of the actual tax liability and less than the amount of tax liability for the preceding year, the unpaid portion of the tax will be subject to a penalty of 5% plus interest at the rate of 1% per month or fraction thereof from the date the tax was originally due until the same be paid. In no event shall the estimated tax remitted be less than the minimum tax.

   No request for extension will be considered unless the foregoing instructions have been complied with. A taxpayer who does not file within time and who has failed to obtain an extension will be subject to penalties and arbitrary assessment of tax.

5. **TAXPAYER DISSOLVING, LIQUIDATING, ETC.**—No taxpayer shall dissolve, liquidate or distribute any assets in dissolution or liquidation, nor shall any foreign corporation withdraw from the State, without having first duly filed its return under this act and paid or secured the tax, interest and penalties due thereon for the preceding tax year and for the year in which such dissolution, liquidation or withdrawal occurs, as well as all delinquent taxes, interest, and penalties then due. For the purpose of determining the tax due with respect to the year in which dissolution, liquidation or withdrawal occurs, the tax year shall be deemed to have closed on the last day of the month in which the taxpayer ceases to do business in this State; and the amount of tax due hereunder shall be such proportion of the tax for a full tax year as the number of months in the tax year so determined is to twelve; *provided*, that in no event shall the last day of doing business be deemed to have occurred more than thirty days prior to the filing of a duly executed tax return and the payment of the tax due as shown therein for the tax year in which such dissolution, liquidation, or withdrawal occurs [R. S. 54:10B–12].

6. **CONSOLIDATED RETURNS**—Taxpayers are not permitted to file consolidated returns.

7. **CASH OR ACCRUAL BASIS**—This return must be reported upon the same basis, cash or accrual, that was used in the taxpayer's Federal Income Tax return.

8. All schedules and questions, unless permission to omit same is indicated on the return form, must be answered. If the answer to any item is "No" or "None" write "No" or "None." Do not merely leave the item blank. Failure to observe this rule will render your report incomplete and the same will not be considered filed until such information has been submitted.

9. **RIDERS**—where space is insufficient, attach rider in form of original typewritten sheets. Write only on one side of sheet.

10. **ADJUSTMENTS TO NET WORTH**—In supplying data for additions to or deductions from Net Worth in Items 25 and 27, respectively, of Schedule A, give figures only for year ending December 31, 1954.

11. **WHO MAY BE SUBJECT TO TAX**—Any domestic or foreign corporation, co-partnership, association or individual doing a financial business in this State. "Financial business" shall mean all business enterprise which is (1) in substantial competition with the business of national banks and which (2) employs moneyed capital with the object of making profit by its use as money, through discounting and negotiating promissory notes, drafts, bills of exchange and other evidence of debt; buying and selling exchange; making of or dealing in secured or unsecured loans and discounts; dealing in securities and shares of corporate stock by purchasing and selling such securities and stock without recourse, solely upon the order, and for the account of customers; or investing and reinvesting in marketable obligations evidencing indebtedness of any person, copartnership, association or corporation in the form of bonds, notes or debentures commonly known as investment securities; or dealing in or underwriting obligations of the United States, any State or any political subdivision thereof, or of a corporate instrumentality of any of them. This shall include, without limitation of the foregoing, businesses commonly known as industrial banks, dealers in commercial paper and acceptances, sales finance, personal finance, small loan and mortgage financing businesses, as well as any other enterprise employing moneyed capital coming into competition with the business of national banks; *provided*, that the holding of bonds, notes, or other evidences of indebtedness by individual persons not employed or engaged in the banking or investment business and representing merely personal investments not made in competition with the business of national banks, shall not be deemed financial business [R. S. 54:10B–2].

12. **BUSINESS UNITS NOT REQUIRED TO FILE THIS REPORT**—Financial business does not include national banks, production credit associations organized under the Farm Credit Act of 1933, stock and mutual insurance companies duly authorized to transact business in this State, security brokers or dealers or investment companies or bankers not employing moneyed capital coming into competition with the business of national banks, or any of the following entities, organized under the laws of this State: credit unions, savings banks, savings and loan and building and loan associations, pawnbrokers and State banks and trust companies [R. S. 54:10B–2].

13. **BASE PERIOD COVERED BY TAX**—Calendar year 1954.

14. **DEFINITION OF REGULAR PLACE OF BUSINESS**—A "regular place of business" is any bona fide office (other than a statutory office), factory, warehouse, or other space of the taxpayer's which is regularly *maintained, occupied* and *used* by the taxpayer in carrying on its business and in which one or more regular employees are in attendance.

15. **SCHEDULE A—GENERAL**—Calendar year taxpayers must show same figures as in corresponding Federal Income Tax Return or explain and reconcile on rider. Taxpayers operating on a fiscal year basis for Federal Income Tax purposes must explain and reconcile figures on this return with figures on the nearest corresponding Federal Income Tax Return.

16. **ITEM 2—RESERVES**—Submit with the return itemized details of such reserves, showing among other things, origin; reason for creating the reserve; explanation of the interest of shareholders, partners, or proprietors in such reserves; etc. Unless adequate data are given to demonstrate that such reserves are not includible in the net worth, such reserves will be included in the net worth. If answer is none, state "None"; do not leave Item blank.

17. **ITEMS 3, 4, 5, 6 AND 7**—If any of these assets are dealt in on an exchange or over-the-counter market, Schedule F must be completed. If any of the other assets which may be included in these items are carried on the taxpayer's books at less than the face amount thereof, explain reason on separate rider.

18. **ITEM 3—STOCK OF SUBSIDIARIES**—If subsidiary is not a New Jersey taxpayer subject to either the Corporation Business Tax Act or the Financial Business Tax Law or if its capital stock is not regularly dealt in on an exchange or in the over-the-counter market and adjusted on the Return at Schedule F, the taxpayer should submit balance sheets of the subsidiary for the base year and two years next preceding or such of said years not previously submitted. On the balance sheet be sure to state also the percentage of stock ownership of parent in each respective subsidiary.

19. **ITEMS 10, 11, AND 13—RESERVES**—The figures shown must be same as in taxpayer's corresponding Federal Income Tax Return. If not, explain and reconcile on rider. All reserves must be fully explained in Schedule H.

20. **ITEM 12—INVENTORIES**—Give value of tangible personal property dealt in in normal course of trade by taxpayer, including repossessed chattels, etc.

21. **ITEM 18—ALL OTHER LIABILITIES**—In this item, do not include any contingency or other surplus reserves unless the same are identified and separately accounted for in itemized detail. If it is contended that such reserves are not includible in the taxpayer's net worth, concise and adequate data, in support of the taxpayer's position, showing, among other things, origin; reason for creating the reserve; explanation of the interest of stockholders, partners, or proprietors in such reserves, etc., must accompany the return. With respect to reserves in any item other than in Item 23, the burden is upon the taxpayer to demonstrate that such reserves are not includible in its total net worth.

22. **ITEM 24—NET WORTH**—For corporate taxpayers, this item should be the sum of Items 20 to 23. For unincorporated businesses, this item should show excess of total assets, Item 14, over total liabilities, Item 19.

23. **CLAIMS FOR ADJUSTMENT TO FAIR VALUE**—If the taxpayer claims that the book values set forth in Schedule A, Column B, are not the fair values of such assets, an itemized statement in affidavit form setting forth in detail the reasons for the taxpayer's claim must be filed with the return. If such claim is not filed with the return, request for consideration at a later date may not be allowed.

24. **SCHEDULE B—INDEBTEDNESS**—Report all indebtedness owing: (a) directly or indirectly to any stockholder who holds 10% or more of the aggregate outstanding shares of an incorporated taxpayer; (b) to any partner or individual proprietor or association member if the taxpayer is unincorporated; (c) to any member of the immediate family of either of the above; (d) to any creditor who holds such debt on behalf of or in trust for any one included in (a), (b), or (c) above; (e) in the case of a corporate creditor, indebtedness, if not otherwise includible, shall be includible if both the taxpayer and the creditor are substantially owned or controlled directly or indirectly by the same interests, or where the creditor is controlled, directly or indirectly by interests, including members of the immediate family of stockholders, which in the aggregate hold 10% or more of the taxpayer's outstanding capital stock of all classes. "Immediate family" shall include, but not be limited to, all members of the stockholder's household related to him by blood or marriage, including adopted children, and shall also include brothers and sisters (whole or half-blood), spouse, ancestors and lineal descendants, including adopted children, whether or not they are members of the stockholder's household.

(INSTRUCTIONS CONTINUED ON REVERSE SIDE)

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Corporation Tax Bureau

Rules & Regulations Effective 4 May 1955

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STATE OF NEW JERSEY

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(INSTRUCTIONS CONTINUED ON REVERSE SIDE)

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25. **SCHEDULE C—ALLOCATION OF RECEIPTS:**

(a) **GENERAL.** All gross income is deemed to be gross income resulting from business done within New Jersey unless

1) Taxpayer maintains a regular place of business outside New Jersey; or

2) Actually does business outside New Jersey; or

3) Does business in more than one State through a wholly-owned subsidiary having capital stock with a par value or stated value of $5,000 or less.

Where 1), 2) or 3) above do not apply, enter an allocation factor of 100% in Schedule C, Item 8, and a detailed completion of Schedule C may be omitted. (For definition of "regular place of business," see Instruction No. 14.)

(b) Where a taxpayer is entitled to allocation, the gross items of receipts attributable to places of business situated within the State of New Jersey are deemed to include all receipts resulting from transactions made or solicited or services rendered by officers, employees, salesmen and other representatives who work in, or from, or are attached to, places of business situated within the State of New Jersey. All items of income whether within or without the State of New Jersey, are to be reported on a gross basis without deductions for cost, operating expenses, etc. Inter-company transactions may not be eliminated in computing the elements of this factor. It is to be noted that the amounts of receipts, whether within or without New Jersey, are not taxable as such but are merely employed to arrive at the allocation percentage factor which will, in turn, be applied against the taxpayer's net worth.

CONSOLIDATION—WHEN PERMITTED:

(c) Where a taxpayer, during the period covered by this report, was doing business in more than one State through a wholly-owned subsidiary having capital stock with a par or stated value of $5,000. or less, it may elect to consolidate the gross income of such subsidiary. Whenever any income other than that of the taxpayer is included in any of the items in Schedule C, a rider must be annexed to the return, giving the following information respecting each subsidiary: 1) Name and address of subsidiary. 2) State and date of incorporation. 3) Total authorized capital stock—par value of par value stock and/or stated value of no par stock. 4) Total amount of capital stock issued and outstanding as of January 1, 1954 itemized as to par and no par stock. 5) State all changes in capital share structure of subsidiary during period covered by this report. 6) Amount of gross income consolidated and item wherein such income has been reported.

The rider should contain a concise but adequate description of taxpayer's activity, indicating clearly the basis for its claim that it is doing business through a subsidiary. A balance sheet and income statement for the period covered by this report, should be submitted for each subsidiary meeting the foregoing requirements [R. S. 54:10B–8].

(d) In computing allocation percentages, division must be carried to six decimal places.

26. **SCHEDULE E**—In this Schedule, list only real property assessed in the name of the taxpayer. In Column 4, report all mortgages and other liens against each respective parcel. In Column 5, enter only the taxpayer's net equity in such real estate after deducting liabilities shown in Column 4 from the book value shown in Column 3 [R. S. 54:10B–6(b)].

27. (a) **SCHEDULE F—MARKETABLE SECURITIES:** The fair value, on any date, of stocks, bonds and other securities regularly dealt in on an exchange, or in the over-the-counter market, is the mean between the highest and lowest selling prices on that date. If there were no sales on the valuation date, such value is the mean between the highest and lowest selling prices on the nearest date, within a reasonable time, on which there were sales. If actual sales within a reasonable time are not available, the fair value is the mean between the bona fide bid and asked prices on the valuation date or the nearest date within a reasonable time.

(b) **UNLISTED SECURITIES:** With respect to securities not dealt in on an exchange or in the over-the-counter market, submit the following data separately for each such security: (a) Number of shares of stocks, bonds, etc.; (b) Type—Such as Common, Preferred, etc.; (c) Name of issuing Company or Governmental Agency; and (d) Book value per Column A, Schedule A.

(c) **GENERAL:** If actual sales prices or bona fide bid and asked prices within a reasonable time are not available or if by reason of the character or extent of the taxpayer's investment, or for any other reason such prices are not truly indicative of value, or in the case of unlisted securities, the fair value is ascertained (1) in the case of shares of stock, on the basis of the issuing corporation's net worth, earning power, book value, dividends paid, and all other relevant factors, and (2) in the case of bonds and other securities, by giving consideration to various factors including the face value, the soundness of the security, the interest yield, and the date of maturity.

28. **SCHEDULE G—ALLOCATION OF NEW JERSEY BUSINESS AMONG NEW JERSEY MUNICIPALITIES**—List all places of business maintained by the taxpayer in New Jersey (See Instructions on Schedule).

29. **SCHEDULE H—DEPRECIATION**—Use this Schedule to explain Depreciation Reserves shown in Items 10, 11 and 13 of Schedule A.

30. **SCHEDULES J AND K—GENERAL**—Use these Schedules only if the taxpayer claims deductions by reason of ownership of shares of stock of the classes enumerated in the schedule [R. S. 54:10B–6(a)].

31. **SCHEDULE J**—If the answer to question (b) is "Yes," omit the amount of such item from Columns 6 and 7.

32. **SCHEDULE J**—If the answer to question (c) is "Yes," and taxpayer contends that such indebtedness was not incurred with the intent or for the purpose of acquiring, holding or controlling such stock, explain transaction and reason for same on rider, otherwise amount of this item will not be allowed as a deduction.

33. **SCHEDULE J, COLUMNS 6 AND 7:**

(A) Enter "0" for each item where answer is "Yes" to question (b) or where answer is "Yes" to question (c) and no explanation is appended to return as required in Instruction 32.

(B) When class "3" is indicated in Column 3, amount to be entered, subject to (A) above, is Column 5 multiplied by percentage in Column 4.

34. **SCHEDULES L AND M—SUBSIDIARY DEDUCTIONS**—Use only if taxpayer claims deduction for subsidiary net worth taxable under the Corporation Business Tax Act, as provided in Section 7 of the Law. For this purpose, a subsidiary is deemed to be any corporation subject to the Corporation Business Tax Act, Chapter 162, Laws of 1945 as Amended and Supplemented, in which a taxpayer is the beneficial owner of at least 80% of the total combined voting power of all classes of stock entitled to vote and of at least 80% of the total number of shares of all other classes of stock except non-voting stock which is limited and preferred as to dividends [R. S. 54:10B–1].

35. **RATES OF TAX—REGULAR RATE**—Three-fourths of one per centum (¾ of 1%) upon taxable net worth.
Minimum Rate: $25.00.

SCHEDULE L — STOCKS IN SUBSIDIARIES

NOTE: Use Schedules L and M only if you claim a deduction for subsidiary taxable net worth under Section 7 of the Financial Business Tax Law (1946). In Schedules L and M give the required data only with respect to such subsidiaries as are subject to tax under the Corporation Business Tax Act (1945), (Chapter 162, Laws of 1945).

	1. Name of Subsidiary	2. New Jersey Serial Identification Number	3. Total Number of Shares of Stock Issued Entitled to Vote	4. Greatest Number of Shares of Stock Entitled to Vote Held by the Taxpayer Claiming Deduction**	5. Col. (4) Divided by Col. (3) [in Per Cent]	6. Total Number of Issued Shares of All Other Classes of Stock Excluding Shares Shown in Col. (3) and Shares of Non-Voting Stock Which is Limited and Preferred as to Dividends	7. Total Number of Shares of Stock of Same Type as Required in Col. (6) Held by the Taxpayer Claiming Exemption**	8. Col. (7) Divided by Col. (6) [in Per Cent]
a.								
b.								
c.								
d.								
e.								

** Held during all or any part of the base year.

SCHEDULE M — DEDUCTIONS FOR SUBSIDIARIES

Has the number of shares held in any subsidiary listed below changed during the period covered by this report? "Yes" or "No"_____
If the answer is "Yes," attach rider showing such changes and dates thereof.

See Note A.	1. Average Value of Stock Held (See Note B)	Net Liabilities to Subsidiaries			5. Difference Column (1) — (4)	6. Subsidiary's Allocation Factor	7. Multiply the Amount in Column (5) by the Subsidiary's Allocation Factor in Column (6) or by 50%, Whichever is Less
		2. Taxpayer's Total Liabilities to the Subsidiary	3. Subsidiary's Total Liabilities to This Taxpayer	4. Excess (if any) of (2) Over (3) (See Note C)			
	Total Allowable Deductions for Subsidiaries [Carry to Schedule A, Item 27 (d)]						$

NOTE A: List subsidiaries for which both Columns (5) and (8) in Schedule L equal or exceed 80%. Designate each corporation by its corresponding letter as indicated in Schedule L.

NOTE B: Average on the basis of book value of stock held on last day of each month of base year.

NOTE C: If any item of Column (3) exceeds the corresponding item of Column (2), enter "None" in corresponding Column (4).

Form FBT-1

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STATE OF NEW JERSEY

FINANCIAL BUSINESS TAX RETURN

1955

(Based on Net Worth Dec. 31, 1954)

DUE DATE: On or before April 15, 1955.

TAX REMITTANCE IS DUE WITH RETURN. Make check payable to "State of New Jersey" and forward with this return to: New Jersey Corporation Tax Bureau, State House, Trenton 7, New Jersey.

Taxpayer's Name and Address (Type or Print)

State whether corporation, partnership, association or individual.....

If corporation, give state and date of incorporation.....

Date began business in New Jersey.....

Business Classification Serial No. (From Federal Return)

Nature of Business.....
Type of Loans, Investments, Other Activities

Name of Registered Agent .....

Address .....

FOR BUREAU USE ONLY

DO NOT WRITE IN THIS BLOCK

SCHEDULE A — BALANCE SHEET
(See Instruction No. 15)

Item No.	ASSETS	Column A — Books of Account (Omit Cents) As of Dec. 31, 1953	Column B — Books of Account (Omit Cents) As of Dec. 31, 1954	Column C — For Departmental Use Only (Do not write in this Column)
1.	Cash on hand and on deposit			
2.	Accounts and Notes Receivable—Trade (Net)			
	Reserves (See Instruction No. 16 $			
3.	Stock of Subsidiaries (See Instruction No. 18)			
4.	Corporate Stocks (other than Item 3)			
5.	Bonds, Mortgages and Notes			
6.	New Jersey State and Local Governmental Obligations			
7.	All other Governmental Obligations			
8.	All other Intangible Personalty (Itemize)			
9.	Land			
10.	Buildings and other improvements (Net)			
	Reserves (Explain in Schedule H) $			
11.	Machinery and Equipment (Net)			
	Reserves (Explain in Schedule H) $			
12.	Inventories (See Instruction No. 20)			
13.	All other Tangible Personalty (Net) (Itemize on rider)			
	Reserves (Explain in Schedule H) $			
14.	*Total Assets* (Total Items 1 to 13 omitting reserves)			
	LIABILITIES			
15.	Accounts Payable			
16.	Bonds, Notes, Mortgages (Itemize by payee on rider)			
17.	Accrued Expenses			
18.	All other Liabilities (Itemize) (See Instruction No. 21)			
19.	*Liabilities* (Sub-total) (Total Lines 15 to 18)			
Corporations Only 20.	Issued and Outstanding Capital Stock			
	(a) Preferred			
	(b) Common			
21.	Paid-in or Capital Surplus			
22.	Earned Surplus and Undivided Profits			
23.	Surplus Reserves			
24.	*Net Worth* (See Instruction No. 22)			
25.	Add: (a) Indebtedness to Stockholders, Partners, etc., as shown on Schedule B			
	(b) Excess of mean market value of stock over book value reported. [Schedule F, Item 3 (d)]			
26.	*Sub-Total* [Item 24, Column B, plus Item 25 (a) and (b)]			
27.	Deduct: (a) Real Estate Deduction (from Schedule E) $			
	(b) Excess of book value over market value of stock [Schedule F, Item 3 (c)] $			
	(c) Deductible assets (Schedule K, Item 8) $			
	(d) Subsidiary deductions (Schedule M) $			
	Total Deductions			
28.	*Adjusted Net Worth* (Item 26 minus Item 27)			

	TAX COMPUTATION	Taxpayer Use This Column	Do Not Write In This Column
29.	New Jersey Allocation Percentage (Schedule C, Item 8—Instruction 25)		
30.	Taxable Net Worth (Item 28 × Item 29)		
31.	Amount of Tax (Item 30 × .0075—Enter not less than $25.00)		
32.	Interest		
33.	Penalty		
34.	*Total*		

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SCHEDULE B

INDEBTEDNESS TO STOCKHOLDERS, PARTNERS, ETC. (See Instruction No. 24)

1. (a) If a corporation, what is the number of outstanding shares of the taxpayer's capital stock of all classes? Common..... Preferred..... shares.

(b) If a corporation, is it indebted directly or indirectly to any holder or holders of ten per cent (10%) or more of the aggregate outstanding shares of this taxpayer? "Yes" or "No".....

(c) If unincorporated, did the taxpayer owe any debts to partners, proprietors or members, as of the close of the tax year? "Yes" or "No" .....

2. If 1 (b) or 1 (c), above, is answered "Yes," give information required below:

1. Name of Stockholder, Partner, etc. (If a corporation, so specify and give state in which organized)	2. Address	3. Total Number of Shares of Stock of All Classes Held*	4. Per Cent of Shares of Stock Held*	5. Amount of Indebtedness Due From the Taxpayer Making This Report	6. For Department Use Only
a.				$	
b.					
c.					
Total—[Carry to Item 25 (a), Schedule A]				$	

* Use Columns 3 and 4 only if taxpayer is a corporation.

SCHEDULE C

ALLOCATION FACTOR (See Instruction No. 25)

IMPORTANT—Any taxpayer may, at its option, waive the allocation provisions of the Act and allocate 100% of the adjusted net worth to the State of New Jersey. In such case, enter 100% at Item 8 below. For information regarding allocation of less than 100% of the gross income to New Jersey, read all the directions in Instruction No. 25 carefully.

TO BE ANSWERED BY TAXPAYERS DESIRING CONSOLIDATION.

(A) Did the taxpayer, during the period covered by this Report, do business in more than one State through a wholly-owned subsidiary having capital stock with a par value or stated value of five thousand dollars ($5,000.) or less? "Yes" or "No." .....

(B) If "Yes," does the taxpayer wish to consolidate the gross income of each such subsidiary with its own gross income? "Yes" or "No".....

NOTE: If the answer to *either* (A) or (B) is "No," the gross income figures below, both as to New Jersey and everywhere, must be limited solely to the taxpayer's *own* gross income. If the answer to both (A) and (B) is "Yes," the taxpayer may consolidate the gross income of each such subsidiary with its own gross income both as to New Jersey and everywhere. It must also submit a rider in full compliance with Instruction No. 25 (c) or consolidation will not be permitted.

(C) Are the gross income figures in this schedule reported on a consolidated basis? "Yes" or "No" .....

1. Fees, commissions or other compensation for financial services rendered, within New Jersey	$
2. Gross profits from trading in stocks, bonds, or other securities managed, within New Jersey	
3. Interest and dividends received on loans, bonds, stocks and other securities managed, within New Jersey	
4. Interest charged to customers, at places of business maintained, within New Jersey, for carrying debit balances of margin accounts, without deduction of any costs incurred in carrying such accounts	
5. Any other gross income resulting from the operation of financial business, within New Jersey	
6. New Jersey Gross Income [Total of Items 1 to 5, inclusive]	
7. Gross income, from items specified in 1 to 5, inclusive, within and without New Jersey	
8. Percentage in New Jersey (Item 6 divided by Item 7)—(Carry to Schedule A, Item 29)	%

SCHEDULE D **SURPLUS ANALYSIS (Omit Cents)**

1 Earned Surplus and Undivided Profits at Close of Base Year (Schedule A, Item 22)	$	8 Earned Surplus and Undivided Profits at Close of Accounting Period Preceding Base Year	$
2 Net Loss (before estimated refunds of Federal income and/or excess profits Taxes)		9 Net Profit (before Federal income and excess profits taxes)	
3 Federal Income and Excess Profits Taxes		10 Estimated refunds, if any, of Federal income and/or excess profits taxes ..	
4 Distributions to Stockholders		11 Transfers from Surplus Reserves (Itemize)	
(a) Cash and Other Property		(a)	
(b) Stock of the Corporation		(b)	
5 Transfers to Surplus Reserves (Itemize)		(c)	
(a)		(d)	
(b)		12 Other Credits (Itemize)	
6 Other Debits (Itemize)		(a)	
(a)		(b)	
(b)		(c)	
		(d)	
7 *Total* (Add Items 1 to 6).....	$	13 *Total* (Add Items 8 to 12)	$

*NOTE: An unincorporated taxpayer, if its books of account do not separately reflect capital and undivided profits, may enter entire net worth in Items 1 and 6 and, in such case, Items 3 and 10 should be omitted.

SCHEDULE E

REAL ESTATE SITUATED WITHIN THE STATE OF NEW JERSEY (See Instruction No. 26)

NOTE: List below only REAL ESTATE situated within the State of New Jersey and assessed in the name of the taxpayer. Do not include figures pertaining to tangible personal property.

1. Taxing District	2. County	3. Book Value as Included in Schedule A, Column B	4. Mortgages and Other Liens on Such Property, as Included in Liabilities, Schedule A, Column B	5. Taxpayer's Equity in Such Real Estate (Column 3 Minus Column 4)	6. Assessed Valuation	7. Allowable Deduction (Amount in Column 6, but in no event greater than amount shown in Column 5)
a.						
b.						
c.						
d.						
e.						
Total—[Carry to Item 27 (a), Schedule A]						$

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SCHEDULE F

MARKETABLE SECURITIES (See Instructions 17 and 27)

1. Do any of the assets in Items 3, 4, 5, 6 and 7 of Schedule A consist of stocks, bonds or other securities regularly dealt in on an exchange, or in the over-the-counter market? ..... (Answer Yes or No)

2. If "Yes" list all such securities separately on rider substantially in a form as shown below, and answer Item 3 of this Schedule.

(1) Number of Shares of Stock, Bonds, etc.	(2) Type—Such as Common, Preferred, Etc.	(3) Name of Issuing Company or Governmental Agency	(4) Book Value per Column B, Schedule A	(5) Mean Market Value on Closing Date of Accounting Period	(6) For Departmental Use Only
15 Shares	Common	John Jones Co.	$.....	$.....	
37	$1,000—5%—1963	A. B. C. Co.	$.....	$.....	

3. (a) State total of Column 4 from rider illustrated above. (Book value included in Column B, Schedule A) ..... $_____

(b) State total of Column 5 from rider illustrated above. (Mean market value on closing date of accounting period) ..... $_____

(c) Excess of (a) over (b) [Carry difference to Item 27 (b), Schedule A] ..... $_____

(d) Excess of (b) over (a) [Carry difference to Item 25 (b), Schedule A] ..... $_____

SCHEDULE G

ALLOCATION OF NEW JERSEY BUSINESS AMONG NEW JERSEY MUNICIPALITIES

NOTE: List below all places of business maintained by the taxpayer in this State. If the taxpayer maintains places of business in more than one municipality in this State, it shall allocate its gross business among such municipalities in like manner as required for allocation within and without the State of New Jersey (See Schedule C).

For the purposes of this Schedule, the New Jersey gross income (Schedule C, Item 6, or the taxpayer's gross income everywhere if no allocation is taken in Schedule C, as the case may be) is placed in the denominator and the gross income resulting from business done in each separate municipality is placed in the numerator in arriving at the proportion of business done in each municipality. Allocate gross business to each municipality in like manner as required for allocation within and without the State in Schedule C.

	1. Municipality (Give street address)	2. County	3. Proportion of New Jersey Income Derived from Business Done in Such Municipality (*per cent*)	For Departmental Use Only Apportionment 4. Municipality	5. County
a.			%	$	$
b.			%		
c.			%		
d.			%		
e.			%		
f.			%		
g.			%		
h.			%		
i.			%		
j.			%		
k.			%		
l.			%		
m.			%		
n.			%		
o.			%		
p.			%		
	Totals .....(Percentages should total 100%)		%	$	$

SCHEDULE H

DEPRECIATION (See Instructions 19 and 29)

1. Item No. in Schedule A	2. Kind of Property (If buildings state material of which constructed)	3. Date Acquired	4. Cost or Other Basis (Do not include land or other nondepreciable property)	5. Assets Fully Depreciated in Use at End of Year	6. Depreciation Allowed (or allowable) in Prior Years	7. Remaining Cost or Other Basis to Be Recovered	8. Estimated Life Used in Accumulating Depreciation	9. Estimated Remaining Life From Beginning of Year	10. Depreciation Allowable This Year for Federal Income Tax Purposes
			$	$	$	$			$
.....			Total	$		.....Total			$
					Sum of totals Col. 6 and Col. 10 above			*	$

*Note: This sum should equal sum of reserves shown at Items 10, 11 and 13, Schedule A, Column B.

SCHEDULE I

GENERAL INFORMATION

1. Does the taxpayer hold a license issued by the New Jersey Department of Banking and Insurance? "Yes" or "No" .....
If "Yes," state type of license and number .....

2. Names of principal officers as of December 31, 1954 (a) President: .....
(b) Secretary: ..... (c) Treasurer: .....
(d) Owners and Partners (state which): .....
.....

3. State entire amount of the following transactions during 1954
(a) Wages and salaries paid to partners or individual proprietors: $.....
(b) Capital and undivided profits withdrawn by or distributed to partners and proprietors: $.....
(c) Contributions and capital investments by partners or individual proprietors: $.....

4. The corporation's books are in care of .....
located at .....

5. If less than 100% of the net worth was allocated to New Jersey, give the following information with respect to the year 1954
(a) List the states, other than New Jersey, in which the taxpayer maintained a regular place of business, indicating type of establishment and list address of at least one such regular place of business (See Instruction No. 14) .....
.....

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(b) Explain in detail internal controls used in distribution of receipts, in and out of New Jersey, as shown in Schedule C.....

.....

.....

(c) Itemize on a separate rider the amount of all State or local property, franchise, income and payroll taxes paid or accrued to each taxing jurisdiction including New Jersey, respectively, during the base year.

6. If the taxpayer is incorporated—(a) were any of the officers during the year 1954 also officers of another corporation? "Yes" or "No" .....

(b) Did one or more other corporations own beneficially, or control, a majority of the stock of your corporation, or, did the same interests own beneficially, or control, a majority of the stock of your corporation and of one or more other corporations? "Yes" or "No" .....

If "Yes," give full information below. (Attach rider if necessary.)

Name of Controlled Corporations	Per Cent of Stock Owned or Controlled	By Whom Controlled

7. Did this taxpayer have any agreement, understanding or arrangement, or conduct any transactions, with any of its members or stockholders, or with any other corporation, person, or firm, having, directly or indirectly, an interest in your assets or business? "Yes" or "No" .....

If "Yes," give details on rider.

8. Incorporated taxpayers give the following information:

(a) Was there any change in the taxpayer's capital share structure during the period covered by this Report? "Yes" or "No" .....

(b) If "Yes," give details on rider.

(c) Is the capital stock of this taxpayer listed on any Exchange? "Yes" or "No" ..... If "Yes," specify Exchanges where listed and submit with this return its Printed Annual Report to stockholders for period covered by this return.

SCHEDULE J — DEDUCTIBLE ASSETS (See Instructions Nos. 30-33)

NOTE: There may be deducted from the net worth certain portions of the average aggregate value of the following three classes of assets: Class 1—Shares of stock taxable under the bank stock tax; Class 2—Shares of stock in domestic insurance companies; Class 3—Shares of stock in railroads or other public utilities or in corporations taxable under this act, but only in the same proportion that the issuing corporation's total net worth, income or gross receipts, enters into the determination of a tax base under this or any other law of New Jersey.

(a) Did the taxpayer during the 1954 calendar year hold any of the above listed three classes of stock? "Yes" or "No" .....
If "No," omit balance of this Schedule and also Schedule K. If "Yes," execute the balance of this Schedule as well as Schedule K.

(b) Did the taxpayer incur any indebtedness with the intent or for the purpose of acquiring, holding or controlling such stock? (Answer "Yes" or "No" for each item of stock shown) ..... If "Yes," omit the amount of such item from Columns 6 and 7.

(c) Was any of this stock pledged to secure any indebtedness during any part of the base year? (Answer "Yes" or "No" for each item of stock) .....
(See Instruction 32.)

	1. Name of Issuing Corporation	2. Date or dates of Acquisition of Stock	3. Class of Stock 1, 2, or 3, as Above	4. Percentage of Issuing Corporation's Net Worth, Income or Gross Receipts Taxable in New Jersey (Applies only to Class 3)	5. Average Value of Stock Held (Average on the basis of book value of stock held on the last day of each month of the base year)	Average Aggregate Value (see Instructions 31, 32 and 33) 6. Held less than 5 years	7. Held more than 5 years
a.							
b.							
c.							
d.							
	Average aggregate value (sum of amounts in Column 6)		[Carry to Schedule K, Item 1]			$.....	x x x x x x x
	Average aggregate value (sum of amounts in Column 7)		[Carry to Schedule K, Item 7]			x x x x x x	$.....

SCHEDULE K

NET DEDUCTIBLE ASSETS

1.	Average aggregate value from Schedule J, Column 6	$
2.	Total assets as of December 31, 1954 (Schedule A, Item 14)	$
3.	Ratio of Item 1 over Item 2	%
4.	Total liabilities as of December 31, 1954 (Schedule A, Item 19)	$
5.	Amount of total liabilities to be deducted (Item 3 × Item 4)	$
6.	Deductible stock value (Item 1 minus Item 5)	$
7.	Deductible stock value of stock held more than 5 years (sum of amounts in Col. 7, Schedule J)	$
8.	Total deductible stock value (sum of Items 6 and 7) [Carry to Schedule A, Item 27 (c)]	$

AFFIDAVIT

STATE OF .....
COUNTY OF ..... } ss.

I, ... (Type or Print Name.), residing at .....

do swear (or affirm) that this return, including the accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return, made in good faith, for the period stated, pursuant to Chapter 174 of the Laws of 1946, as amended and supplemented.

Sworn and subscribed to before me
this ..... day
of ....., 195.....

.....
Name of Officer, Partner, Proprietor, Etc.

.....
Title of Office

R. S. 54:52-2. False swearing—Any person who shall knowingly * * affirm * * any false or fraudulent statement with intent to evade the payment of any state tax * * * shall be guilty of a misdemeanor and be fined not to exceed one thousand dollars or be imprisoned not to exceed one year, or both, at the discretion of the court.

NOTE: BE SURE TO READ DETAILED INSTRUCTIONS ON SHEET ACCOMPANYING THIS RETURN. SUPPLEMENTAL SCHEDULES L AND M WILL ALSO BE FOUND THEREON.

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STATE OF NEW JERSEY

DIVISION OF TAXATION — CORPORATION TAX BUREAU

INSTRUCTIONS FOR CORPORATION FRANCHISE TAX RETURN (FORM CBT-1)—1955

1. **Please read all Instructions carefully before executing returns.**
   (a) Statutory references are to the Revised Statutes of New Jersey and indicate, unless otherwise designated, the section of the Corporation Business Tax Act, Chapter 162 of the Laws of 1945, as amended and supplemented, on which the instruction is based. For information, forms, etc., address all requests to New Jersey Corporation Tax Bureau, State House, Trenton 7, New Jersey.
   (b) Please return to the Bureau the **PRESTENCILED** return form which bears the name and address of the taxpayer. Note, also, that at the top left of the stencil there appears the New Jersey serial number which is a seven digit number, e.g., "1234-567". This number should be used in correspondence with the Bureau.
2. All schedules and questions, unless permission to omit same is indicated on the return form, must be answered. If the answer to any item is "No" or "None," write "No" or "None." Do not merely leave the item blank. **Failure to observe this rule will render your report incomplete and the same will not be considered filed until such information has been submitted.**
3. (a) **SCHEDULE OF 1955 DUE DATES FOR ALL CORPORATION FRANCHISE TAX RETURNS AND FRANCHISE TAX PAYMENTS:**

If base year ends during	The period between July 1, 1954, and Dec. 31, 1954	Jan. 1955	Feb. 1955	Mar. 1955	April 1955	May 1955	June 1955
Last filing date in 1955 is:	April 15, 1955	May 15 1955	June 15 1955	July 15 1955	Aug. 15 1955	Sep. 15 1955	Oct. 15 1955

The accounting or base year, by which the tax is measured, is the calendar or fiscal year employed by the taxpayer for Federal Income Tax purposes.

(b) **SPECIAL NOTE FOR CORPORATIONS INCORPORATED IN 1954:**
   (1) Every corporation incorporated or qualified in 1954 must file a New Jersey Corporation Franchise Tax Return in 1955. Each such taxpayer which will file its New Jersey 1955 Return on a fiscal year basis should advise the Corporation Tax Bureau promptly of the date of such fiscal period. If no such advice is received on or before April 15, 1955, the taxpayer will be deemed to operate on a calendar year basis and will be recorded "delinquent" if no Return is filed on or before April 15, 1955.
   (2) If the corporation operates on a calendar year basis, the 1955 Return is due on or before April 15, 1955.
   (3) If the corporation's fiscal period, for Federal Income Tax purposes, whether on a short period basis or a full fiscal year basis, ends during the period between July 1, 1954, and June 30, 1955, the appropriate due date will be found in the chart in Paragraph (a) above.
   (4) If the corporation intends to operate on a fiscal year basis, but will not have actually established and employed, for Federal Income Tax purposes, an accounting period ending between July 1, 1954, and June 30, 1955, its New Jersey Corporation Franchise Tax Return for 1955 should be reported on a calendar year basis and will be due on or before April 15, 1955. This rule applies only to 1955 and the returns for succeeding years will be based upon the fiscal year employed for Federal Income Tax purposes.
4. **PAYMENT OF TAX: Make Remittance Payable to "State of New Jersey" and Forward with Return to New Jersey Corporation Tax Bureau, State House, Trenton 7, N. J. MAKE OUT A SEPARATE REMITTANCE FOR EACH RETURN. Do Not Remit the Tax for Two or More Returns in One Check.**
5. **EXTENSIONS—WARNING: No extension will be granted unless written request, stating the reason therefor, accompanied by tentative return and remittance to cover full amount of the estimated tax, are received on or before the due date of the return. The tentative return must show the full name, address, New Jersey serial number, the information required at the top of Page 1 of the return, and the amount of estimated tax liability at Item 9 of Tax Table No. 2.** No other schedules need be executed. **Remittance to cover the amount of estimated tax liability must accompany the request and tentative return.** If extension is granted, any unpaid portion of the tax, in excess of the amount estimated and remitted, will bear interest at 6% per annum if paid within the time fixed under the extension. If paid later, interest will be charged at 1% per month or fraction thereof from the date the tax was originally due. If final return is not filed within extended period, penalties for delinquent filing will be applied as if no extension had been granted. **NO EXTENSION SHALL BE EFFECTIVE UNLESS CONFIRMED IN WRITING BY THE BUREAU.**

   SUFFICIENCY OF ESTIMATED TAX: The total amount of the tax estimated to be due must be paid with the Tentative Return. If such total estimated tax remitted is less than 50% of the actual tax liability and less than the amount of tax liability for the preceding privilege year, the unpaid portion of the tax will be subject to a penalty of 5% plus interest at the rate of 1% per month or fraction thereof from the date the tax was originally due until the same be paid. In no event shall the estimated tax remitted be less than the minimum tax.

   No request for extension will be considered unless the foregoing instructions have been complied with. A taxpayer who does not file within time and who has failed to obtain an extension will be subject to penalties and arbitrary assessment of tax.
6. **CONSOLIDATED RETURNS:** Corporations are not permitted to file consolidated returns.
7. **CASH OR ACCRUAL BASIS:** This return must be reported upon the same basis, cash or accrual, that was used in the taxpayer's Federal Income Tax Return.
8. **RIDERS:** Where space is insufficient, attach rider in form of original typewritten sheets. Write only on one side of sheet.
9. **PRIVILEGE PERIOD COVERED BY TAX:** Full calendar year commencing January 1, 1955 (R. S. 54:10A–15).
10. **SHORT RATE TAX TABLE #1:** This Tax Table is designed for the convenience of taxpayers whose total assets everywhere amount to less than $100,000. This table, which is provided by law, automatically allows approximately 25% deduction for liabilities.

    WARNING: For the purposes of this Tax Table, "Total Assets" shall mean the gross assets less depreciation allowed or allowable on the corresponding Federal Income Tax Return. Do not deduct any liabilities whatsoever from the total value of such assets.

    IMPORTANT NOTE: Any taxpayer entitled and electing to compute its tax on Tax Table #1 must supply the information required on Page 1, **but need not complete any of the other schedules on the return.**

    OPTIONAL FEATURE: Any taxpayer with assets of less than $100,000, may, at its option, compute its tax under either Tax Table #1 or Tax Table #2. **Such election must be made on or before the due date of the return or any extension of such date duly approved by the Bureau. Whichever Tax Table is selected, be sure to complete all schedules required in connection therewith.**

    NOTE RE SUBSIDIARY DEDUCTIONS: No deduction for subsidiary net worth will be allowed in the case of a subsidiary which computes its tax under Tax Table #1. If a parent corporation desires to claim deduction for subsidiary net worth, the subsidiary **must** compute its tax under Tax Table #2 after completing all required schedules on the return.
11. **RATES OF TAX:** For corporations using Tax Table #2, the rate of tax shall be the greater of (a) or (b) below:
    (a) **Regular Rate:** 2 mills per dollar on the first one hundred million dollars ($100,000,000) of allocated net worth; 4/10 of a mill per dollar on the second one hundred million dollars ($100,000,000); 3/10 of a mill per dollar on the third one hundred million dollars ($100,000,000); and 2/10 of a mill per dollar on all amounts of allocated net worth in excess of three hundred million dollars ($300,000,000).
    (b) **Minimum Rate:** 5/10 of a mill per dollar on the first one hundred million dollars ($100,000,000) and 2/10 of a mill per dollar on all amounts in excess of one hundred million dollars ($100,000,000) of total assets allocated to New Jersey in accordance with R. S. 54:10A-5(b); **but in no event** less than $25.00 for a Domestic Corporation or $50.00 for a Foreign Corporation or $250.00 for an Investment Company and Regulated Investment Company.
12. **WHO MAY BE SUBJECT TO TAX:** Any domestic or foreign corporation, joint-stock company or association and any business conducted by a trustee or trustees wherein interest or ownership is evidenced by a certificate of interest or ownership or similar written instrument.
13. **CORPORATIONS REQUIRED TO FILE THIS REPORT:**
    (a) Corporations existing under the laws of the State of New Jersey.
    (b) Foreign corporations (1) holding a general Certificate of Authority to do Business in this State issued by the Secretary of State; or (2) holding a certificate issued by any other State department or agency, authorizing the company to engage in corporate activity within this State; or (3) doing business in this State; or (4) employing or owning capital within this State; or (5) employing or owning property in this State; or (6) maintaining an office in this State.
14. **GENERAL INSTRUCTIONS REGARDING ALLOCATION OF NET WORTH:**
    (a) No domestic or foreign corporation (other than a taxpayer entitled and electing to report as an Investment Company or Regulated Investment Company) is permitted to allocate less than 100% of its net worth to New Jersey, unless, during the period covered by the return, it **actually maintained a regular place of business outside of New Jersey** other than a statutory office.
    (b) **DEFINITION OF REGULAR PLACE OF BUSINESS:** A "regular place of business" is any bona fide office (other than a statutory office), factory, warehouse, or other space of the taxpayer's which is regularly **MAINTAINED, OCCUPIED** and **USED** by the taxpayer in carrying on its business and in which one or more regular employees are in attendance.
    (c) Any taxpayer which is required or which elects to allocate 100% of its net worth to this State need complete only Column A of Schedule A and may omit Columns C, D, and E of Schedule A and all of Schedule B.
    (d) **Non-Allocating and Allocating Companies:** A taxpayer which allocates 100% of its net worth to this State is referred to as a **Non-Allocating** taxpayer; a taxpayer which allocates less than 100% of its net worth to this State is referred to as an **Allocating** taxpayer.
    (e) **Allocation Factors:** Schedules A and B. In computing allocation factors division must be carried to six decimal places.
    (f) **Special Allocation Factors for taxpayers qualifying and electing to report as an Investment Company or Regulated Investment Company: Investment Company—25%; Regulated Investment Company—15%.**
15. **SCHEDULE A—GENERAL INSTRUCTIONS:**
    (a) Every taxpayer using Tax Table #2 must complete Column A. Columns C, D and E are to be completed only by a taxpayer which is entitled and has elected to allocate less than 100% of its net worth to this State. **Warning:** Do not allocate less than 100% of net worth to New Jersey unless the taxpayer meets the conditions set forth in instruction #14.
    (b) Figures shown must be the same as in taxpayer's corresponding Federal Income Tax Return. If not, explain and reconcile on rider.
    (c) **Items 2 and 8:** Enter reserve figures in block space provided for this purpose.
    (d) **Item 3:** If subsidiary is not a New Jersey taxpayer subject to the Corporation Business Tax Act and, if its capital stock is not regularly dealt in on an exchange or in the over-the-counter market and adjusted on the Return at Schedule F, the taxpayer should submit balance sheets of the subsidiary for the base year and two years next preceding or such of said years not previously submitted. On the balance sheet be sure to state also the percentage of stock ownership of parent in each respective subsidiary.
    (e) **Items 3, 4, 5, 6 and 7:** If any of these assets are dealt in on an exchange, or over-the-counter market, Schedule F must be completed. See Instruction No. 20 (a). For data required in the case of unlisted securities, see Instruction No. 20 (b) and (c). If any of the other assets which may be included in these items are carried on the taxpayer's books at less than the face amount thereof, explain reason on separate rider.
    (f) **Items 14, 15 and 17:** The figures shown must be same as in taxpayer's corresponding Federal Income Tax Return. If not, explain and reconcile on rider. All reserves must be fully explained in Schedule D.
    (g) **Item 16:** All reserves must be fully set forth and explained on rider.
    (h) **Item 19:** The total amount shown should be same as the amount of the total assets shown in Schedule L of the taxpayer's corresponding Federal Income Tax Return. If the amounts are not the same, explain fully on rider.
    (i) **Item 23 and Item 28:** At Item 28 enter surplus reserves which can reasonably be expected to accrue to holders or owners of equitable shares, not including reasonable valuation reserves, such as reserves for depreciation, obsolescence, or depletion. If,

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for any reason, the taxpayer has excluded from Item 28 any contingency or other surplus reserves and has included them in another item, such as Item 23, such reserves must be identified and separately accounted for in itemized detail. If it is contended that such reserves are not includible in the taxpayer's net worth, concise and adequate data in support of the taxpayer's position, showing, among other things, origin, reason for creating the reserves, explanation of the interest of holders of equitable shares in such reserves, etc., must accompany the return. With respect to reserves in any items other than Item 28, the burden is upon the taxpayer to demonstrate that such reserves are not includible in its total net worth.

(j) **Item 35:** Use this line for adjustments not otherwise specifically provided for such as adjustment of subsidiary values, emergency facility values, etc. All such adjustments must be fully explained on separate rider.

(k) **SCHEDULE A—COLUMNS C, D AND E—AVERAGE VALUES:** Average value is generally computed on a quarterly basis where the taxpayer's usual accounting practice permits of such computation. At the option of the taxpayer or the State, a more frequent basis (monthly, weekly or daily) may be used. Where the taxpayer's usual accounting practice does not permit computation of average value on a quarterly or more frequent basis, a semiannual or annual basis may be used where no distortion of average value results. If any basis other than quarterly is used, state basis and reasons for using on rider.

(l) **SCHEDULE A—COLUMN D—ALLOCATION OF INTANGIBLE PERSONAL PROPERTY OF DOMESTIC AND FOREIGN CORPORATIONS:**

1. **In General:**
Moneys, deposits, investments, accounts receivable and other intangibles shall be allocable to New Jersey if (1) the management or control of such intangibles is located in New Jersey; or (2) the avails thereof are being applied or are intended to be applied in the conduct of the taxpayer's business in this State; or (3) if such intangibles have become an integral part of the taxpayer's business activity in this State.

2. **Cash on Hand and Bank Deposits:**
Irrespective of where the same are actually located, there should be allocated to New Jersey an amount reasonably adequate to meet the payroll and accounts payable and other operating expenses in connection with the taxpayer's New Jersey activities for a period reasonably corresponding to the average length of the taxpayer's customary credit terms.

3. **Accounts Receivable Are Allocable to New Jersey:**
(1) When resulting from the sale of goods sold by an agent having an established office in this State; (2) When resulting from sales from a stock of goods maintained in this State; (3) When resulting from services performed by the taxpayer's agent or employee connected with, sent from or reporting to the taxpayer's office located in this State; (4) When such accounts are subject to the control and management of an officer or agent of a taxpayer at an office in this State.

(m) **SCHEDULE A, COLUMNS D AND E—ALLOCATION OF INTANGIBLE PERSONAL PROPERTY OF DOMESTIC CORPORATIONS:** Domestic corporations shall allocate to this State all intangible personal property not having a business situs outside this State as well as forty per centum (40%) of the value of such property having a business situs outside this State. [R. S. 54:10A-5(b).]

IMPORTANT NOTE: Every domestic corporation, which allocates less than 100% of its intangibles to this State, must attach a separate rider, showing, in detail, the physical location of all intangibles not allocated to New Jersey, and a detailed statement, showing where such intangibles are managed and controlled and where the avails thereof are being applied or are intended to be applied in the conduct of the taxpayer's business outside New Jersey. All pertinent facts in support of the allocation must be submitted. Unless the allocation is fully explained, as herein required, all intangibles will be deemed allocable to New Jersey.

16. (a) **SCHEDULE B—PROPERTY FACTOR:** For general instruction regarding method of valuation in arriving at average values, see Instruction 15 (k). Tangible personal property is within New Jersey if and so long as it is physically situated or located here. Only property **OWNED BY THE TAXPAYER** is to be included in either the numerator or denominator. Property of the taxpayer held in New Jersey by an agent, consignee or factor is (and property held outside New Jersey by an agent, consignee or factor is not) situated or located within New Jersey.

(b) **Items 2 (a), 2 (b) and 2 (c)—RECEIPT OF OR APPROPRIATION TO THE ORDERS:** An order for the purchase of tangible personal property is received when it reaches any officer, employee or other agent of the taxpayer authorized to solicit or receive the order on behalf of the taxpayer, irrespective of whether such agent has authority to make a binding acceptance of the order.

Tangible personal property is appropriated to an order when it is set aside or earmarked for or associated with the order by the taxpayer, irrespective of whether title passes at the time of such appropriation.

(c) **Item 2 (d)—RECEIPT OR ACCEPTANCE OF ORDERS IN NEW JERSEY:** An order shall be deemed received or accepted within New Jersey if it has been received or accepted by an employee, agent, agency or independent contractor chiefly situated at, connected with, by contract or otherwise, or sent out from a permanent or continuous place of business of the taxpayer within New Jersey.

(d) **Items 2 (j) and 2 (l)—RECEIPTS FROM SALES OF CAPITAL ASSETS:** Receipts from sales of capital assets (property not held by the taxpayer for sale to customers in the regular course of business), either within or without New Jersey, should not be included. **NOTE:** Where the taxpayer's business is the buying and selling of real estate or the buying, holding or selling of securities for investment purposes, receipts from the sales of such assets should be included.

(e) **Item 3—PAYROLL FACTOR:** See R. S. 54:10A-7 for a detailed definition of wages, salaries and other personal service compensation allocable to New Jersey. All executive salaries are includible in both the numerator and denominator as applicable. In general, a taxpayer reporting to the Division of Employment Security in the New Jersey Department of Labor and Industry will allocate to New Jersey all wages, salaries and other personal service compensation, etc., reportable to that Commission, including the portions thereof, in individual cases, over $3,000.

(f) **Items 1, 2 and 3—ALLOCATION PERCENTAGES:** If the corporation owned no real estate or tangible personal property during the taxable year **WITHIN OR WITHOUT** New Jersey, leave 1 (c) blank, and divide Item 4 by two to obtain Item 5. If the corporation owned no real estate or tangible personal property during the taxable year **WITHIN** New Jersey, but did own such property **OUTSIDE** the State enter zero at Item 1 (c). If the corporation had no New Jersey receipts, enter zero at Item 2 (m). If the corporation had no employees in New Jersey, enter zero at Item 3 (c).

17. **SCHEDULE C—BOOK AND ASSESSED VALUE OF TANGIBLE PROPERTY IN NEW JERSEY:** The book values in Columns 2, 4, 6, 7 and 8 should correspond to the figures reflected in Items 13-17, inclusive, of Schedule A, Column A. **THIS SCHEDULE MUST BE COMPLETED.**

18. **SCHEDULE D—DEPRECIATION:** Use this schedule to explain depreciation reserves reflected in Items 14, 15 and 17, Schedule A, Column A.

19. **SCHEDULE E—INDEBTEDNESS:** (a) Include all indebtedness owed directly or indirectly to any stockholder or shareholder and to members of his immediate family where a stockholder and members of his immediate family together or in the aggregate own or beneficially own ten per centum (10%) or more of the aggregate outstanding shares of the taxpayer's capital stock of all classes. "Immediate family" shall include, but not be limited to, all members of the stockholder's household related to him by blood or marriage, including adopted children, and shall also include brothers and sisters (whole or half-blood), spouse, ancestors and lineal descendants, including adopted children, whether or not they are members of the stockholder's household.

(b) In the case of a corporate creditor, indebtedness, if not otherwise includible, shall be includible if both the taxpayer and the creditor are substantially owned or controlled directly or indirectly by the same interests, or where the creditor is controlled, directly or indirectly by interests, including members of the immediate family of stockholders, which in the aggregate hold 10% or more of the taxpayer's outstanding capital stock of all classes.

20. (a) **SCHEDULE F—MARKETABLE SECURITIES:** The fair value, on any date, of stocks, bonds and other securities regularly dealt in on an exchange, or in the over-the-counter market, is the mean between the highest and lowest selling prices on that date. If there were no sales on the valuation date, such value is the mean between the highest and lowest selling prices on the nearest date, within a reasonable time, on which there were sales. If actual sales within a reasonable time are not available, the fair value is the mean between the bona fide bid and asked prices on the valuation date or the nearest date within a reasonable time.

(b) **UNLISTED SECURITIES:** With respect to securities not dealt in on an exchange or in the over-the-counter market, submit the following data separately for each such security: (a) Number of shares of stocks, bonds, etc.; (b) Type—Such as Common, Preferred, etc.; (c) Name of issuing Company or Governmental Agency; and (d) Book Value per Column A, Schedule A.

(c) **GENERAL:** If actual sales prices or bona fide bid and asked prices within a reasonable time are not available or if by reason of the character or extent of the taxpayer's investment or for any other reason such prices are not truly indicative of value, or in the case of unlisted securities, the fair value is ascertained (1) in the case of shares of stock, on the basis of the issuing corporation's net worth, earning power, book value, dividends paid, and all other relevant factors, and (2) in the case of bonds and other securities, by giving consideration to various factors including the face value, the soundness of the security, the interest yield, and the date of maturity.

21. **SCHEDULE G—SURPLUS ANALYSIS:** Item 1 should correspond with or be reconciled with Item 27 of Schedule A, Column A.

22. **CLAIMS FOR ADJUSTMENT TO FAIR VALUE:** If the taxpayer claims that the book values set forth in Schedule A, Column A, are not the fair values of such assets, an itemized statement in affidavit form setting forth in detail the reasons for the taxpayer's claim must be filed with the return. If such claim is not filed with the return, request for consideration at a later date may not be allowed.

23. (a) **SCHEDULE J—INVESTMENT COMPANY GROSS INCOME:** Must be completed by every taxpayer desiring to report as an Investment Company. See Instruction 27 and Schedule "O" for Regulated Investment Companies.

(b) **DEFINITION OF INVESTMENT COMPANY:** "Investment company" shall mean any corporation whose business during the period covered by its report consisted, to the extent of at least ninety per centum (90%) thereof of holding, investing and reinvesting in stocks, bonds, notes, mortgages, debentures, patents, patent rights and other securities for its own account, but this shall not include any corporation which: (1) is a merchant or a dealer of stocks, bonds and other securities, regularly engaged in buying the same and selling the same to customers; or (2) had less than ninety per centum (90%) of its average gross assets in New Jersey, at cost, invested in stocks, bonds, debentures, mortgages, notes, patents, patent rights or other securities or consisting of cash on deposit during the period covered by its report; or (3) owned more than ten per centum (10%) of either the aggregate outstanding shares of capital stock of all classes entitled to vote, or of the aggregate outstanding shares of nonvoting capital stock, of any other corporation, during the period covered by its report.

(c) **ELECTION TO REPORT AS INVESTMENT COMPANY:** The election to report as an investment company must be made on or before the due date of the return or any extension of such date duly approved by the Bureau. The election is effective only for the particular year covered by the return and if desired for any subsequent year must be renewed.

24. **SCHEDULE K**—Must be completed by every taxpayer desiring to report as an Investment Company.

25. **SCHEDULE L—INVESTMENT COMPANY AVERAGE GROSS ASSETS:** Must be completed by every taxpayer desiring to report as an Investment Company.

SPECIAL NOTE: In this Schedule the taxpayer should report the average gross assets, **AT COST,** both within and without New Jersey, during the period covered by the report.

26. (a) **SCHEDULES M AND N—SUBSIDIARY DEDUCTIONS:** These schedules are to be used by taxpayers desiring to establish deductions for subsidiary net worth in accordance with R. S. 54:10A-9.

(b) **Subsidiaries Using Tax Table #1:** No deduction for subsidiary net worth will be allowed in the case of a subsidiary which computes its tax under Tax Table #1. If a parent corporation desires to claim deduction for subsidiary net worth, the subsidiary **must** compute its tax under Tax Table #2 after completing all required schedules on the return.

27. **SCHEDULE O—REGULATED INVESTMENT COMPANY; GENERAL INFORMATION:** Must be completed by every taxpayer electing to report as a Regulated Investment Company. The election to report as a Regulated Investment Company must be made on or before the due date of the return or any extension of such date duly approved by the Bureau. The election is effective only for the particular year covered by the return and if desired for any subsequent year must be renewed.

28. **PERSONAL LIABILITY OF OFFICERS AND DIRECTORS IN CASE OF DISSOLUTION OR LIQUIDATION:** "* * * Any officer or director of any corporation who shall distribute or cause to be distributed any assets in dissolution or liquidation to the stockholders without having first paid all corporation franchise taxes, fees, penalties and interest imposed upon said corporation, in accordance with the provisions of this act or of chapters thirteen or thirty-two-A of Title 54 of the Revised Statutes, shall be personally liable for said unpaid taxes, fees, penalties and interest to the extent of the value of the assets so distributed. * * * " [R. S. 54:10A-12 (e).]

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STATE OF NEW JERSEY
CORPORATION FRANCHISE TAX RETURN

FORM CBT-1

1955

DUE DATE: File on or before April 15, 1955, if on a Calendar year basis. For Fiscal year, see Instruction 3.

TAX REMITTANCE DUE WITH RETURN. Make remittance payable to "State of New Jersey" and forward with this return to: New Jersey Corporation Tax Bureau, State House, Trenton 7, New Jersey.

Corporate name and address: (TYPE OR PRINT)

TO BE COMPLETED BY ALL TAXPAYERS

State and date of incorporation.....

Date authorized to do business in New Jersey.....

Date began business in New Jersey.....

Date first acquired real property in New Jersey.....

Nature of Business.....
Type of Industry and Principal Products Handled

Registered agent .....

Reg. Address .....

President .....

Vice President .....

Secretary .....

Treasurer .....

Bus. Classification Serial No. (Federal Return)

Return based on year ending.....
(Inst. No. 3)

FOR BUREAU USE ONLY

DO NOT WRITE IN THIS BLOCK

ALL TAXPAYERS MUST ANSWER THIS QUESTION

Corporation books are in care of..... at .....

This tax table may be used only by taxpayers whose total assets *everywhere* amount to less than $100,000. All other taxpayers use Tax Table No. 2.

WARNING—For the purposes of this Tax Table, "Total Assets" shall mean gross assets less depreciation allowed or allowable on the corresponding Federal Income Tax Return. Do not deduct *any liabilities whatsoever* from the total of such assets (See Instruction No. 10).

All taxpayers using this table must supply the information required on this page but need not execute any of the other schedules on the Return. Be sure to complete the signature and affirmation of an officer of the corporation at the bottom of this page.

COMPUTATION OF TAX

1. Enter amount of Total Assets everywhere **(DO NOT USE NET WORTH)** ..... $.....
2. Enter amount of tax chargeable as per table below ..... $.....

Penalty $..... Interest $..... Total $.....

TAX TABLE NO. 1

If total assets are		THE TAX SHALL BE	
At least	But less than	For Domestic Corporations	For Foreign Corporations
$ 0.	$20,000.	$ 25.00	$ 50.00
20,000.	24,000.	31.00	50.00
24,000.	28,000.	37.00	50.00
28,000.	32,000.	43.00	50.00
32,000.	36,000.	49.00	50.00
36,000.	40,000.	55.00	55.00
40,000.	44,000.	61.00	61.00
44,000.	48,000.	67.00	67.00
48,000.	52,000.	73.00	73.00
52,000.	56,000.	79.00	79.00
56,000.	60,000.	85.00	85.00

If total assets are		THE TAX SHALL BE	
At least	But less than	For Domestic Corporations	For Foreign Corporations
$60,000.	$64,000.	$ 91.00	$ 91.00
64,000.	68,000.	97.00	97.00
68,000.	72,000.	103.00	103.00
72,000.	76,000.	109.00	109.00
76,000.	80,000.	115.00	115.00
80,000.	84,000.	121.00	121.00
84,000.	88,000.	127.00	127.00
88,000.	92,000.	133.00	133.00
92,000.	96,000.	139.00	139.00
96,000.	100,000.	145.00	145.00

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TAX TABLE NO. 2 FOR TAXPAYERS NOT USING SHORT RATE TABLE NO. 1

1. Enter adjusted net worth at Item 36, Column A, Schedule A..... $.....
2. If less than 100% of the net worth is allocated to New Jersey, enter the following:
   (a) Enter Assets Allocation Factor from Schedule A, Item 19(c)..... .....%
   (b) Enter Business Allocation Factor from Schedule B, Item 5..... .....%
3. Allocated Net Worth—In the case of a non-allocating taxpayer, enter amount at Item 1; if allocating, multiply Item 1 by the greater of Items 2 (a) or 2 (b) above, and enter product here..... $.....
4. Investment company (other than Regulated Investment Company)—enter 25% of Item 1..... $.....
5. Regulated Investment Company—enter 15% of Item 1..... $.....
*6. Total Assets Allocated to New Jersey—In the case of a non-allocating taxpayer, enter Item 19, Col. A, Sch. A; in the case of an allocating taxpayer enter Item 19 (b) of Sch. A, for a domestic corporation, or Item 19, Col. D of Sch. A, for a foreign corporation..... $.....
*7. Enter 25% of Item 6..... $.....
8. Tax Base—Enter the greater of Item 3 or Item 7; investment companies, enter Item 4; regulated investment companies, enter Item 5. $.....
9. Amount of Tax—If Item 8 is $100,000,000.00 or less multiply Item 8 by .002. If greater, see Rate Table in Instructions. Enter not less than $25.00 for a domestic corporation or $50.00 for a foreign corporation and not less than $250.00 for either an investment company or a regulated investment company..... $.....

* Lines 6 and 7 do not apply to a taxpayer qualifying and electing to file as an investment company or regulated investment company.

BUREAU USE

NW.....
AF.....
BF.....
ANW.....
IC.....
RIC.....
TAB.....
¼ TAB.....
TB.....
T.....
Cr.....
Bal.....
Int.....
Pen.....
Tot.....
DR.....
ENT.....
Ex.....
Rev.....
DA.....
FA.....
SCR.....
Int.....
Pen.....
54 TA.....
54 ANW.....
54 T.....

SIGNATURE AND AFFIRMATION OF AN OFFICER OF THE CORPORATION

I declare and affirm, under the penalties provided by law, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return pursuant to Chapter 162 of the Laws of 1945 and the amendments and supplements thereto.

DATE.....

SIGNATURE OF OFFICER.....
Pres., Vice Pres., Secretary or Treasurer (Strike out Titles not Applicable.)

PLEASE NOTE: For the convenience of the taxpayer, this Report is not required to be executed before a Notary Public. The statute, R. S. 54:52-2, provides that anyone making a false affirmation shall be guilty of a misdemeanor.

SCHEDULE A **INSTRUCTION REGARDING COLUMNS TO BE COMPLETED**

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A corporation which does not allocate any of its net worth outside of New Jersey is required to complete only Column A of this Schedule. See special note at bottom of page.

SPECIAL INSTRUCTIONS FOR ALLOCATING COMPANIES

A corporation entitled to and electing to allocate its net worth is required to complete Schedule A in accordance with the following instructions:

1. **DOMESTIC CORPORATIONS**—Complete Columns A, C, D and E. In Column C, include the average value of the taxpayer's assets everywhere, within and without New Jersey; in Column D include the average value of intangibles not having a business situs outside New Jersey and average value of tangibles in New Jersey; in Column E, include 40% of the average value of intangibles having a business situs outside New Jersey.

IMPORTANT NOTE: Every domestic corporation, which allocates less than 100% of its intangibles to this State, must attach a separate rider, showing, in detail, the physical location of all intangibles not allocated to New Jersey, and a detailed statement, showing where such intangibles are managed and controlled and where the avails thereof are being applied or are intended to be applied in the conduct of the taxpayer's business outside New Jersey. All pertinent facts in support of the allocation must be submitted. Unless the allocation is fully explained, as herein required, all intangibles will be deemed allocable to New Jersey.

2. **FOREIGN CORPORATIONS**—Complete Columns A, C and D. In Column C, include the average value of the taxpayer's assets everywhere, within and without New Jersey; in Column D include the average values of intangibles having a business situs in New Jersey and tangibles in New Jersey.

3. **IN GENERAL—FOR BOTH DOMESTIC AND FOREIGN CORPORATIONS**—Monies, deposits, investments, accounts receivable and other intangibles shall be allocable to New Jersey if the management or control of such intangibles is located in New Jersey or if the avails thereof are being applied or are intended to be applied in the conduct of the taxpayer's business in this State. For information regarding treatment of specific items of intangible personalty, see Instruction No. 15 (1).

BALANCE SHEET AS OF....., **19**.....

(Closing date of accounting period used in reporting, **see Instruction No. 3**).

Figures appearing below must be the same as in taxpayer's corresponding Federal Income Tax Return. If not, explain and reconcile on rider.

(For instructions covering specific items in this schedule, **see Instruction No. 15**).

Item No.	ASSETS	Column A: BOOKS OF ACCOUNT (Omit Cents)	Column B: BUREAU USE ONLY	(SEE SPECIAL NOTE BELOW) AVERAGE VALUES (See Instructions) (Omit Cents) Column C: Everywhere	Column D: New Jersey	Column E: New Jersey
1.	Cash on hand and on deposit					
2.	Accounts and Notes Receivable—Trade (Net) Reserves $					
3.	Stock of Subsidiaries [See Inst. No. 15 (d)]					
4.	Corporate Stocks [See Inst. No. 20]					
5.	Bonds, Mortgages and Notes					
6.	New Jersey State and Local Governmental Obligations					
7.	All other Governmental Obligations					
8.	Patents and Copyrights (Net) Reserves $					
9.	Deferred Charges			X X X X X X	X X X X X X	X X X X X X
10.	Goodwill			X X X X X X	X X X X X X	X X X X X X
11.	All other Intangible Personalty (Itemize)*					
12.	*Total Intangible Personal Property* (Total Items 1 to 11)					
13.	Land					
14.	Buildings and other improvements (Net) (Explain reserves in Schedule D)					
15.	Machinery and Equipment (Net) (Explain reserves in Schedule D)					
16.	Inventories [See Inst. No. 15 (g)] Reserves $					
17.	All other Tangible Personalty (Net) (Itemize on Rider)* (Explain reserves in Schedule D)					
18.	*Total Real and Tangible Personal Property* (Total Lines 13 to 17)					
19.	*Total Assets* (Add Lines 12 and 18)					
	LIABILITIES					
20.	Accounts Payable					
21.	Bonds, Notes and Mortgages Payable (Itemize by Payee on Rider)*					
22.	Accrued Expenses (Itemize)*					
23.	All other liabilities (Itemize)* [See Inst. No. 15(i)]					
24.	*Liabilities* (Sub-total) (Total Lines 20 to 23)					
25.	Issued and Outstanding Capital Stock— (a) Preferred					
	(b) Common					
26.	Paid-in or Capital Surplus					
27.	Earned Surplus and Undivided Profits					
28.	Surplus Reserves					
29.	*Net Worth* (Total Lines 25 to 28) Do not use this space					
30.	Add: Amount owing to holders of 10% or more of Capital Stock as shown on Schedule E (if none—write "None")					
31.	*Sub-Total* (Line 29 plus Line 30)					
32.	*Deduct*: Amount of Subsidiary Capital allowable (Schedule N)					
33.	*Sub-Total* (Line 31 minus Line 32)					
34.	Add Item 3 (d) or deduct Item 3 (c) of Schedule F					
35.	Other Adjustments. Explain on separate rider. [See Inst. No. 15(j)]					
36.	*Adjusted Net Worth* (Line 33 plus or minus Line 34 and/or Line 35)					

ITEM 19 (a)

The basis upon which the amounts in Cols. C, D and E, above, have been averaged is..... [See Inst. 15(k)]

ITEM 19 (b)

FOR DOMESTIC CORPORATIONS ONLY

Total assets in New Jersey—Item 19 Col. D. plus Item 19, Col. E. ..... $.....

ITEM 19 (c)

TOTAL ASSETS ALLOCATION FACTOR

Domestic Corporations:

Item 19 (b) ÷ Item 19 Col. C..... %

Foreign Corporations:

Item 19 Col. D ÷ Item 19 Col. C..... %

[Enter Assets Allocation Factor at Tax Table No. 2, Item 2 (a) on page 1 of Return.]

SPECIAL NOTE—COLUMNS C, D and E

Columns C, D and E may be omitted:

(a) if this taxpayer does not maintain a regular place of business outside this State other than a statutory office, in which case the tax law requires the allocation factor to be 100%; or

(b) if this taxpayer, for practical convenience, wishes to waive the allocation provisions of the act and allocate 100% of the adjusted net worth to the State of New Jersey;

(c) if taxpayer qualifies and elects to file as an investment company or regulated investment company, Columns C, D and E do not apply.

* Attach separate rider.

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IMPORTANT—THIS SCHEDULE MAY BE OMITTED: (a) if this taxpayer does not maintain a regular place of business outside this state other than a statutory office, in which case the tax law requires the allocation factor to be 100%; or (b) if this taxpayer, for practical convenience, wishes to waive the allocation provisions of the act and allocate 100% of the adjusted net worth to the State of New Jersey.

	Column A (Omit Cents)	Column B
1. Average value of the taxpayer's real and tangible personal property *OWNED*:		
(a) In New Jersey (Schedule A, Column D, Item 18)	$	
(b) Everywhere (Schedule A, Column C, Item 18)	$	
(c) Percentage in New Jersey [Item 1(a) divided by Item 1(b)]. Enter in Col. B		%
2. Receipts:		
(a) From sales, in the regular course of business, of tangible personal property *LOCATED* in New Jersey at time of receipt of or appropriation to the orders, where shipments are made to points within New Jersey, *IRRESPECTIVE OF WHERE THE ORDERS WERE RECEIVED OR ACCEPTED.* [See Instruction 16(b)]	$	
(b) From sales, in the regular course of business, of tangible personal property *LOCATED* in New Jersey at time of the receipt of or appropriation to the orders, where shipment is made to points outside New Jersey, *IRRESPECTIVE OF WHERE THE ORDERS WERE RECEIVED OR ACCEPTED.* [See Instruction 16(b)] $		
(c) From sales, in the regular course of business, of tangible personal property *LOCATED* outside New Jersey at the time of receipt of or appropriation to the orders, where shipment is made to points within New Jersey, *IRRESPECTIVE OF WHERE THE ORDERS WERE RECEIVED OR ACCEPTED.* [See Instruction 16(b)] $		
(d) From sales, in the regular course of business, of tangible personal property not located, at time of receipt of or appropriation to the orders, at any permanent or continuous place of business maintained *BY THE TAXPAYER* outside New Jersey, if the orders were received *OR* accepted in New Jersey. [See Instruction 16(c)] $		
(e) Total of Items 2(b), 2(c) and 2(d) $		
(f) Enter 50% of (e)	$	
(g) From services performed in New Jersey	$	
(h) From rentals of property situated in New Jersey	$	
(i) From royalties for the use in New Jersey of patents and copyrights	$	
(j) All other business receipts earned in New Jersey. [Do not include sales of capital assets—See Instruction 16(d)]	$	
(k) Total New Jersey receipts [Total of Items 2(a) to 2(j), inclusive, in Col. A]	$	
(l) Total receipts from all sales, services, rentals, royalties and other business transactions within and without New Jersey. [Exclude sales of capital assets—See Inst. 16(d)]	$	
(m) Percentage in New Jersey [Item 2(k) divided by Item 2(l)]. Enter in Col. B		%
3. Wages, salaries and other personal service compensation [See Instruction 16(e)]		
(a) In New Jersey	$	
(b) Everywhere	$	
(c) Percentage in New Jersey [Item 3(a) divided by Item 3(b)]. Enter in Col. B		%
4. Sum of New Jersey percentages shown as Items 1(c), 2(m) and 3(c). Enter in Col. B		%
5. *Business Allocation Factor* [Item 4 divided by three, or by the number of percentages included in Item 4—See Instruction 16(f)]. Enter in Col. B and also at Tax Table No. 2, Item 2(b)		%

SCHEDULE C VALUE OF TANGIBLE PROPERTY SITUATED WITHIN THE STATE OF NEW JERSEY (See Instruction 17)

IMPORTANT—This Schedule must be completed. This Return is confidential and is protected by law against any unauthorized disclosure (R. S. 54:50-8; 54:50-9).

1. As of the close of the base year, did the taxpayer own any real or tangible personal property in New Jersey? "Yes" or "No." If "Yes," complete this Schedule.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	LAND		BUILDING AND IMPROVEMENTS		BOOK VALUATIONS (NET)			
Taxing District and County	Book Value (Net)	Assessed Valuation	Book Value (Net)	Assessed Valuation	Machinery and Equipment	Inventories	All Other Tangible Property	Total Assessed Valuations of Items in Columns (6) (7) (8)

SCHEDULE D DEPRECIATION (See Instruction 18)

1. Item No. in Schedule A	2. Kind of Property (If buildings, state material of which constructed)	3. Date Acquired	4. Cost or Other Basis (Do not include land or other nondepreciable property)	5. Assets Fully Depreciated in Use at End of Year	6. Depreciation Allowed (or allowable) in Prior Years	7. Remaining Cost or Other Basis to Be Recovered	8. Estimated Life-Used in Accumulating Depreciation	9. Estimated Remaining Life From Beginning of Year	10. Depreciation Allowable This Year for Federal Income Tax Purposes
			$	$	$	$			$
		Total	$	Total	$			Total	$
								Sum of totals Col. 6 and Col. 10 above	$
Net carrying value (Col. 4 minus sum of Col. 6 and Col. 10) should be reconcilable with Items 14, 15 and 17 of Schedule A, Col. A.									$

Is depreciation computed on the same basis and at the same rates for internal operations as for Federal Income Tax purposes? "Yes" or "No" If "No," submit reconciliation statement.

SCHEDULE E INDEBTEDNESS TO STOCKHOLDERS OR RELATED CREDITORS (See Instruction 19)

1. What is the number of outstanding shares of the taxpayer's capital stock of all classes? Common Preferred shares
2. Do the amounts shown at Items 20, 21, 22 and 23 of Schedule A include any liabilities owed by this taxpayer directly or indirectly to (a) any stockholder or shareholder or to members of his immediate family who, together or in the aggregate, own ten per centum (10%) or more of the aggregate outstanding shares of the taxpayer's capital stock of all classes? [See Inst. 19(a)] (Answer Yes or No); or (b) any corporate creditor owned or controlled directly or indirectly by the same interests as this taxpayer? [See Inst. 19(b)] (Answer Yes or No)
3. If either 2(a) or 2(b) is answered "Yes," give information required below:

Name of Stockholder or Related Creditor (If a corporation, so specify and give state in which organized)	Address	Total Number of Shares of Stock of All Classes Held	Per Cent of Shares of Stock Held	Amount of Indebtedness Due From the Taxpayer Making This Report	For Department Use Only
a.				$	
b.					
c.					
Total—(Carry to Item 30, Schedule A)				$	

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SCHEDULE F — MARKETABLE SECURITIES (See Instruction 20)

1. Do any of the assets in Items 3, 4, 5, 6 and 7 of Schedule A consist of stocks, bonds or other securities regularly dealt in on an exchange, or in the over-the-counter market?..... [For data required in the case of unlisted securities see Inst. No. 20(b) and (c)].
(Answer Yes or No)

2. If "Yes" list all such securities separately on rider substantially in a form as shown below, and answer Item 3 of this Schedule.

(1) Number of Shares of Stock, Bonds, Etc.	(2) Type—Such as Common, Preferred, Etc.	(3) Name of Issuing Company or Governmental Agency	(4) Book Value per Column A, Schedule A	(5) Mean Market Value per Unit on Closing Date of Accounting Period	(6) Total Mean Market Value on Closing Date of Accounting Period
15 shares	Common	John Jones Co.	$.....	$.....	$.....
37	$1,000—5%—1963	A. B. C. Co.	$.....	$.....	$.....

3. (a) State total of Column 4 from rider illustrated above. (Book value included in Column A, Schedule A)..... $.....
(b) State total of Column 6 from rider illustrated above. (Mean market value on closing date of accounting period)..... $.....
(c) Excess of (a) over (b)..... $.....
(d) Excess of (b) over (a)..... $.....

NOTE: Carry difference, if any, shown in (c) or (d) of this Schedule to Item 34 of Column A, Schedule A.

SCHEDULE G — SURPLUS ANALYSIS (Omit Cents) (See Instruction 21)

1	Earned Surplus and Undivided Profits at Close of Base Year (Schedule A, Item 27).....	$.....	8	Earned Surplus and Undivided Profits at Close of Accounting Period Preceding Base Year.....	$.....
2	Net Loss (before estimated refunds of Federal income and/or excess profits taxes).....	.....	9	Net Profit (before Federal income and excess profits taxes).....	.....
3	Federal Income and Excess Profits Taxes.....	.....	10	Estimated refunds, if any, of Federal income and/or excess profits taxes.....	.....
4	Distributions to Stockholders (a) Cash and Other Property..... (b) Stock of the Corporation.....	....	11	Transfers from Surplus Reserves (Itemize) (a)..... (b)..... (c)..... (d).....	....
5	Transfers to Surplus Reserves (Itemize) (a)..... (b).....	....	12	Other Credits (Itemize) (a)..... (b)..... (c)..... (d).....	....
6	Other Debits (Itemize) (a)..... (b).....	....			
7	*Total* (Add Items 1 to 6).....	$.....	13	*Total* (Add Items 8 to 12).....	$.....

SCHEDULE H — GENERAL INFORMATION

1. Collector's office where corresponding Federal Income Tax Return was filed?.....
2. If less than 100% of the net worth was allocated to New Jersey, give the following information, with respect to the base year:
(a) Did the taxpayer maintain a regular place of business in New Jersey at which sales orders were received *OR* accepted?.....
(b) State the number of regular places of business maintained outside this State [See Inst. 14 (b) for definition of regular place of business].....
(c) List address of at least one such regular place of business:.....
(d) List the States in which the taxpayer maintained a permanent and continuous place of business, indicating type of establishment, as warehouse, factory, store, office, etc.....
(e) Give address of every factory, warehouse, store, or other place of business in New Jersey, indicating type of establishment.....
(f) Number of people employed (average) in New Jersey.....outside New Jersey.....
(g) Explain in detail internal controls used in distribution of receipts, in and out of New Jersey, as shown in Schedule B, Item 2.....
(h) Itemize on a separate rider, the amount of all State or local property, franchise, income and payroll taxes paid or accrued to each taxing jurisdiction including New Jersey, respectively, during the base year.....
(i) State the location of the actual seat of management or control of the corporation .....
3. (a) Were any of the officers during the year 1954 also officers of another corporation? "Yes" or "No".....
(b) Did one or more other corporations own beneficially, or control, a majority of the stock of your corporation, or, did the same interests own beneficially, or control, a majority of the stock of your corporation and of one or more other corporations? "Yes" or "No".....
If "Yes," give full information below. (Attach rider if necessary.)

Name of Controlled Corporations	Per Cent of Stock Owned or Controlled	By Whom Controlled

4. As of the close of the base year, did the taxpayer have any facilities designated as emergency facilities covered by necessity certificates under Federal Internal Revenue Code Sec. 124A or facilities formerly designated as such emergency facilities under Federal Internal Revenue Code Sec. 124? "Yes" or "No".....If "Yes," show on separate rider the original cost, reserve for amortization, and book value as of the close of the base year, for each class of such facilities.

5. Was there any change in the taxpayer's capital share structure during the period covered by this Report? "Yes" or "No".....
If "Yes," give details on rider.

6. Is the capital stock of this taxpayer listed on any exchange? "Yes" or "No".....If "Yes," specify exchanges where listed and submit with this return its Printed Annual Report to stockholders for period covered by this return.....

7. **TO BE ANSWERED BY DOMESTIC CORPORATIONS ONLY—**
(a) Does the taxpayer hold any personal property, including moneys, negotiable instruments, choses in action, interest, dividends, wages, debts or demands, stocks, bonds, deposits, and the accretions thereon, due or belonging to another where the owner, beneficial owner or person entitled to such property has been unknown, or where the whereabouts of such owner has been unknown, or where such personal property has been unclaimed for a period of fourteen successive years as of the last day of the base year covered in this return? "Yes" or "No".....
(b) If "Yes," itemize on a separate rider the nature of the property, value thereof and last known names and addresses of such owners or persons.

ALL TAXPAYERS PLEASE NOTE:

1. **Schedules J, K and L for Investment Companies, Schedules M and N for taxpayers desiring to claim deduction for subsidiary net worth and Schedule O for Regulated Investment Companies will be found on supplemental sheet, pages 5 and 6 of the Return.**
2. **Be sure to read detailed instructions on Instruction sheet accompanying this Return.**
3. **For forms of Return or Copies of the Corporation Business Tax Act write to: New Jersey Corporation Tax Bureau, State House, Trenton 7, New Jersey.**

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SUPPLEMENTAL SCHEDULES **Form CBT-1 1955**

STATE OF NEW JERSEY

CORPORATE NAME.....

SCHEDULE J **INVESTMENT COMPANY GROSS INCOME FOR PERIOD ENDING.....19.....**
(For Investment Companies only See Instruction 23)

1. Has the taxpayer elected to report as an investment company? "Yes" or "No".....If "Yes," note the following:
   (a) The minimum tax for an investment company is $250.00.
   (b) An investment company must execute this schedule and also schedules K and L or its return as an investment company will not be accepted.
   (c) The Schedule below is a duplicate of the Gross Income Schedule on Page 1 of the Federal Corporation Income Tax Return, Form 1120. The schedule references therein are to schedules on the Federal return.
   (d) Taxpayer's election to compute its tax and file a return as an investment company must be made on or before the due date of the return or any extension of such due date duly approved by the Bureau [See Instruction 23(c)].

Instruction and Item No.	GROSS INCOME		
1.	Gross sales (where inventories are an income-determining factor) $..... Less: Returns and allowances $.....	$.....	
2.	Less: Cost of goods sold. (From Schedule A).....		
3.	Gross profit from sales.....	$.....	
4.	Gross receipts (where inventories are not an income-determining factor) $.....		
5.	Less: Cost of operations. (From Schedule B).....		
6.	Gross profit where inventories are not an income-determining factor.....		
7.	Dividends. (From Schedule C).....		
8.	Interest on loans, notes, mortgages, bonds, bank deposits, etc.		
9.	Interest on corporation bonds, etc. (From Schedule C-1).....		
10.	Interest on obligations of the United States, etc. (From Schedule C-1).....		
11.	Rents		
12.	Royalties		
13.	Gains and losses (From Schedule D):		
	(a) Net short-term capital gain reduced by any net long-term capital loss.....		
	(b) Net long-term capital gain reduced by any net short-term capital loss.....		
	(c) Net gain (or loss) from sale or exchange of property other than capital assets.....		
14.	Other income (Attach schedule).....		
15.	Total income in items 3, and 6 to 14, inclusive.....		$.....
	DEDUCTIONS		
16.	Compensation of officers. (From Schedule E).....	$.....	
17.	Salaries and wages (not deducted elsewhere).....		
18.	Rent.....		
19.	Repairs (do not include cost of improvements or capital expenditures).....		
20.	Bad debts. (From Schedule F).....		
21.	Interest.....		
22.	Taxes. (From Schedule G).....		
23.	Contributions or gifts paid. (From Schedule H).....		
24.	Losses by fire, storm, shipwreck, or other casualty, or theft. (Attach schedule).....		
25.	Depreciation and amortization (From Schedule I).....		
26.	Depletion of mines, oil and gas wells, timber, etc. (Attach schedule).....		
27.	Advertising		
28.	Amounts contributed under: (a) A pension, annuity, stock bonus, or profit-sharing plan.....		
	(b) Other employee benefit plans.....		
29.	Other deductions (From Schedule J). (Include any special deductions not listed in Schedule K)		
30.	Total deductions in items 16 to 29, inclusive.....		
31.	Taxable income before net operating loss deduction and special deductions from Schedule K (item 15 less item 30).....		$.....
32.	Less: (a) Net operating loss deduction (Attach schedule).....	$.....	
	(b) Special deductions from Schedule K (line 6, page 3)		
33.	Item 31 minus the sum of items 32(a) and (b) (Enter income or loss here and in line 7, page 3).....		$
	TOTAL INCOME TAX		
34.	Income tax (line 11, page 3).....	$.....	
35.	Less: Credit for income taxes paid to a foreign country or United States possession allowed a domestic corporation (Submit Form 1118)		
36.	Balance of income tax (item 34 minus item 35).....		$.....
37.	Add: Tax under section 541 of the Internal Revenue Code (from Schedule 1120PH).....		
38.	Total income tax due (item 36 plus item 37) (For installment payments, see Instructions).....		$

SCHEDULE K **INVESTMENT COMPANIES GENERAL INFORMATION**

1. During the period covered by this report, did the business of the taxpayer consist, to the extent of more than 10% thereof, of any activities other than holding, investing and reinvesting in stocks, bonds, notes, mortgages, debentures, patents, patent rights and other securities for its own account? "Yes" or "No".....
2. During the period covered by this report:
   (a) Was the taxpayer a merchant or a dealer of stocks, bonds, and other securities, regularly engaged in buying the same and selling the same to customers? "Yes" or "No".....
   (b) Did the taxpayer have less than 90% of its average gross assets in New Jersey, at cost, invested in stocks, bonds, debentures, mortgages, notes, patents, patent rights or other securities or consisting of cash on deposit? "Yes" or "No".....
   (c) Did the taxpayer own more than 10% of the aggregate outstanding shares of capital stock of all classes entitled to vote of any other corporation? "Yes" or "No".....
   (d) Did the taxpayer own more than 10% of the aggregate outstanding shares of nonvoting capital stock of any other corporation? "Yes" or "No".....

NOTE: If the answer to any question above is "Yes," the taxpayer is not entitled to report as an investment company.

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SCHEDULE L — INVESTMENT COMPANY AVERAGE GROSS ASSETS

Give average gross assets at cost during period covered by this Return. (See Instruction 25)

Item No.	ASSETS	Column A — AVERAGE VALUES (Omit Cents) Everywhere	Column B — AVERAGE VALUES (Omit Cents) New Jersey	BUREAU USE
1.	Cash on hand and on deposit			
2.	Accounts and Notes Receivable—Trade			
3.	Stock of Subsidiaries			
4.	Corporate Stocks (other than Item 3)			
5.	Bonds, Mortgages and Notes			
6.	New Jersey State and Local Governmental Obligations			
7.	All other Governmental Obligations			
8.	Patents and Copyrights			
9.	Deferred Charges	X X X X X X	X X X X X X	
10.	Goodwill	X X X X X X	X X X X X X	
11.	All other Intangible Personalty (Itemize)			
12.	*Total Intangible Personal Property* (Total Items 1 to 11)			
13.	Land			
14.	Buildings and other improvements			
15.	Machinery and Equipment			
16.	Inventories			
17.	All other Tangible Personalty (Itemize on Rider)			
18.	*Total Real and Tangible Personal Property* (Total Lines 13 to 17)			
19.	*Total Assets* (Add Lines 12 and 18)			

SCHEDULE M — STOCKS IN SUBSIDIARIES (See Instruction 26)

NOTE: Use Schedules M and N only if you claim a deduction for subsidiary taxable net worth under Section 9 of the Corporation Business Tax Act. In Schedules M and N give the required data only with respect to such subsidiaries as are subject to tax under such Act.

	(1) Name of Subsidiary	(2) New Jersey Serial Identification Number	(3) Total Number of Shares of Stock Issued Entitled to Vote	(4) Greatest Number of Shares of Stock Entitled to Vote Held by the Taxpayer Claiming Deduction**	(5) Col. (5) Divided by Col. (4) (in Per Cent)	(6) Total Number of Issued Shares of All Other Classes of Stock Excluding Shares Shown in Col. (4) and Shares of Non-Voting Stock Which is Limited and Preferred as to Dividends	(7) Total Number of Shares of Stock of Same Type as Required in Col. (7) Held by the Taxpayer Claiming Exemption**	(8) Col. (8) Divided by Col. (7) (in Per Cent)
a.								
b.								
c.								
d.								
e.								
f.								
g.								

(**) Held during all or any part of the base year.

SCHEDULE N — DEDUCTIONS FOR SUBSIDIARIES (See Instruction 26)

Has the number of shares held in any subsidiary listed below changed during the period covered by this report? "Yes" or "No"..... If the answer is "Yes," attach rider showing such changes and dates thereof.

See Note A.	(1) Average Value of Stock Held (See Note B)	(2) Net Liabilities to Subsidiaries: Taxpayer's Total Liabilities to the Subsidiary	(3) Net Liabilities to Subsidiaries: Subsidiary's Total Liabilities to this Taxpayer	(4) Net Liabilities to Subsidiaries: Excess (if any) of (2) over (3) (See Note C)	(5) Difference Column (1) — (4)	(6) Subsidiary's Allocation Factor	(7) Multiply the Amount in Column (5) by the Subsidiary's Allocation Factor in Column (6)

Total Allowable Deductions for Subsidiaries (Carry to Schedule A, Item 32)..... $

NOTE A: List subsidiaries for which both Columns (6) and (9) in Schedule M equal or exceed 80%. Designate each corporation by its corresponding letter as indicated in Schedule M, Column (1).

NOTE B: Average on the basis of book value of stock held on last day of each month of base year.

NOTE C: If any item of Column (3) exceeds the corresponding item of Column (2), enter "None" in Column (4).

SCHEDULE O — REGULATED INVESTMENT COMPANY GENERAL INFORMATION (See Instruction 27)

1. Is this taxpayer registered and regulated under the Federal Investment Company Act of 1940 (54 Stat. 789, as amended)? "Yes" or "No"..... If "Yes," give registration number and date of registration with the Securities and Exchange Commission: Reg. No..... Date..... IMPORTANT NOTE: If the taxpayer's certificate under the Act was not obtained prior to the commencement of the period covered in the return or if such authority was not continued during such entire period, then the taxpayer is not entitled to report as a Regulated Investment Company.
2. Every taxpayer seeking to report as a regulated investment company **MUST SUBMIT WITH THIS RETURN ITS PRINTED ANNUAL REPORT TO STOCKHOLDERS** for the period covered by this return together with all other stockholder reports issued by the company during such period.
3. **Taxpayer's election to compute its tax and file a return as a regulated investment company must be made on or before the due date of the return or any extension of such due date duly approved by the Bureau (See Instruction 27).**

Beverage Tax Bureau

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Rules & Regulations Effective 4 May 1955

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
BEVERAGE TAX BUREAU

Revised
Rules and Regulations
FOR THE
Administration
OF THE
Alcoholic Beverage Tax Law

Promulgated

Pursuant to Subtitle 8, Title 54 of the Revised Statutes of the State of New Jersey, as Amended and Supplemented

Effective July 1, 1949

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State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
BEVERAGE TAX BUREAU

Revised
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Effective July 1, 1949

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RULES AND REGULATIONS FOR THE ADMINISTRATION OF THE ALCOHOLIC BEVERAGE TAX LAW

These Rules and Regulations have been promulgated pursuant to the provisions of the Alcoholic Beverage Tax Law, as amended and supplemented. They are general in character and apply to every person who, within this State, shall manufacture, distribute, transport, store, warehouse, import, offer for sale or sell any alcohol or alcoholic beverages, or who shall engage in purchasing, transferring, agreeing to sell, or selling, warehouse receipts, receipts, certificates, contracts, or other documents given upon the storage of alcoholic beverages, or is the holder of a license permitting the doing of any such acts.

This pamphlet contains revised Rules and Regulations affecting State licensees and includes the Regulations and Bulletins applicable to such licensees, issued prior to July 1, 1949. A separate pamphlet, containing Regulations affecting the holders of retail licenses and alcohol permits to sell at retail, has been issued.

As every licensee is charged with knowledge of these Rules and Regulations, it is recommended that he read this pamphlet periodically, and that he place it and copies of Regulations hereafter issued in a binder and keep the binder in one definite place on the licensed premises.

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PART I

GENERAL REGULATIONS

ARTICLE I

101. Definitions.

"Alcoholic beverages" means liquors, beer, wines, sparkling wine and vermouth, having an alcoholic content of one-half of one percent or more by volume.

"Beer" means beer, lager beer, ale, stout, porter, and all similar fermented malt beverages having an alcoholic content of one-half of one percent or more by volume.

"Bureau" means the Beverage Tax Bureau in the Division of Taxation.

"Container" means the receptacle immediately surrounding the alcoholic beverage and not the carton, box, case, sack, bag or other covering in which such containers may be packed, placed or transported.

"Department" means the Department of the Treasury.

"Director" means the Director of the Division of Taxation. Wherever in these Rules and Regulations the word "Director" is used, it shall mean and include any employee or employees of the Division of Taxation, Beverage Tax Bureau, deputized or authorized, either generally or specifically, to act on behalf of the Director.

"Inventory credit memorandum" means a receipt or other memorandum issued to a customer acknowledging the acceptance of the return of a certain quantity of alcoholic beverages as stated thereon in wine gallons or decimal parts thereof.

"Law" means the Alcoholic Beverage Tax Law; Subtitle 8, Title 54 of the Revised Statutes, as amended and supplemented.

"Licensee" means the holder of any valid and unrevoked license or special permit issued pursuant to the provisions of any relevant law of this State pertaining to alcoholic beverages.

"Liquors" means all distilled or rectified spirits, alcohol, brandy, whiskey, rum, gin and all similar distilled alcoholic beverages, including all dilutions and mixtures of one or more of the foregoing, such as liqueurs, cordials and similar compounds, having an alcoholic content of one-half of one percent or more by volume.

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DEFINITIONS

"Manufacturer" means any person holding a valid and unrevoked brewery, winery, distillery, supplementary limited distillery, or rectifiers and blenders' license issued pursuant to the provisions of any relevant law of this State.

"Person" means a natural person, an association, a partnership or a corporation.

"Plenary retail transit licensee" means any person holding a valid and unrevoked plenary retail transit license issued pursuant to any relevant law of this State, authorizing the sale of alcoholic beverages for consumption only on railroad trains, airplanes, and boats while in transit in this State.

"Retail licensee" means any person holding a valid and unrevoked plenary retail consumption, seasonal retail consumption, plenary retail distribution, limited retail distribution, or club license issued pursuant to any relevant law of this State.

"Return" means the return (including exchange) of alcoholic beverages by a customer to the source from which such alcoholic beverages were obtained, upon the cancellation of a sale, and shall include: (a) actual receipt of the alcoholic beverages on the licensed premises of the source or in a licensed public warehouse for the account of the source; or (b) the sending of the alcoholic beverages by the customer to another person upon instructions of the source; but shall not include any other disposition, such as samples, breakage, shortage, or merchandising credits, or alcoholic beverages dumped on the premises of the customer, except where such dumping is done under the supervision of the Director or his representative. (See section 404D.)

"Sale" means and includes, in addition to its ordinary meaning, any exchange, gift, loss, theft or other disposition. In every case where alcoholic beverages are exchanged, given, lost, stolen or otherwise disposed of, they shall be deemed to have been sold, unless, in case of loss by fire, proof is furnished to the satisfaction of the Director that the alcoholic beverages have been so destroyed that they could not have been put to any use.

"Sparkling wine" means champagne and any other effervescent wine charged with carbon dioxide, whether artificially or as the result of secondary fermentation of the wine within the container.

"State beverage distributor" means any person holding a valid and unrevoked State beverage distributor license issued pursuant to any relevant law of this State.

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DEFINITIONS

"State licensee" means any person holding a valid and unrevoked license or special permit, issued by the Director of the Division of Alcoholic Beverage Control, and who has posted a bond with the Treasurer of the State of New Jersey to secure the payment of the alcoholic beverage taxes.

"Taxpayer" means a person chargeable with the payment of a tax pursuant to the provisions of Subtitle 8 of Title 54, of the Revised Statutes, as amended and supplemented.

"Transportation licensee" means any person holding a valid and unrevoked license or special permit to transport alcoholic beverages pursuant to the provisions of any relevant law of this State.

"Vermouth" means any compound made by the mixture of extracts from macerated aromatic flavoring materials with wines, and manufactured in such manner that the product possesses the taste, aroma, and characteristics generally attributed to vermouth.

"Warehouse receipt" means a certificate or receipt given upon the storage of alcoholic beverages in a United States Internal Revenue or United States Customs Warehouse under Federal Bond.

"Warehouse receipts licensee" means any person holding a valid and unrevoked warehouse receipts license issued pursuant to any relevant law of this State.

"Wholesaler" means any person holding a valid and unrevoked plenary wholesale, limited wholesale, or wine wholesale license issued pursuant to any relevant law of this State.

"Wines" means all wines, whether known as "dry wines", "sweet wines", "still wines", or "fortified wines" and any artificial or imitation wine or compound sold as wine, and any fruit juice containing one-half of one percent or more of alcohol by volume, and any other beverage containing alcohol produced by the fermentation of the natural sugar content of fruits or other agricultural products containing sugar, which beverage contains one-half of one percent or more of alcohol by volume, but shall not mean or include vermouth, sparkling wine, or cider containing less than three and two-tenths percent of alcohol by volume.

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ARTICLE II

GENERAL DESCRIPTION OF TAX

201. Tax Rates.

The Alcoholic Beverage Tax Law levies and imposes upon any sale of alcoholic beverages made within this State, or upon any delivery of alcoholic beverages made within or into this State, the following excise taxes:

a. **Beer**—three and one-third cents a gallon or fraction thereof.
b. **Liquors**—at the rate of one dollar and fifty cents a gallon.
c. **Wines**—at the rate of ten cents a gallon.
d. **Vermouth**—at the rate of fifteen cents a gallon.
e. **Sparkling wines**—at the rate of forty cents a gallon.

202. Taxes—When Due.

The taxes imposed shall be due and payable at the time of the first sale or delivery, as the case may be, in this State, except as otherwise provided in the law and in these Rules and Regulations. In case the tax so imposed has not been paid or secured by the person making the sale or delivery, or causing the delivery to be made, the purchaser or the person accepting delivery shall also be liable for the tax and the payment thereof.

All taxes shall be paid not later than the fifteenth day of the month next following the month in which the sales or deliveries were made. Where the fifteenth day of the month falls on a Sunday, legal holiday or bank holiday, the tax payment, *if forwarded by mail,* will be considered as received within time only if the envelope bears the postmark of the fifteenth or some prior day.

203. Passage of Tax.

Where a manufacturer, wholesaler, or State beverage distributor, sells or delivers alcoholic beverages to another State licensee who is either a manufacturer, wholesaler, State beverage distributor, or plenary retail transit licensee (plenary retail transit licensees include only the holders of licenses entitled to sell alcoholic beverages for consumption on railroad trains, airplanes and boats), and where delivery is made to the New Jersey licensed premises of the purchaser or of another State licensee or to a retail licensee or to a New Jersey licensed public warehouse for the account of the purchaser, the alcoholic beverage tax upon such sale or delivery shall be assumed by the State licensee so purchasing the same and shall be paid by the said purchasing licensee at the time of the next taxable sale or delivery. However, this shall not be construed to relieve the original or any subsequent seller of liability to pay the tax upon any sale or delivery should payment thereof not have been made.

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In every case such transactions shall be set forth by the seller as a sale on Schedule "A" and by the purchaser as a purchase on Schedule "H" in their respective reports to the Director.

204. Taxes—How Paid.

All taxes shall be paid by certified check or money order drawn to the order of the State of New Jersey Beverage Tax Bureau and forwarded to the Beverage Tax Bureau, State House, Trenton, New Jersey.

Any check received which is not certified, or any check or money order which is not properly drawn, will be returned to the taxpayer for certification or correction and, if a proper check or money order is not returned to the Director on or before the fifteenth (15th) day of the month when the same is due, the penalty imposed by law will immediately accrue and become payable.

Postage stamps will not be accepted for payment of taxes.

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ARTICLE III

TAX EXEMPTIONS

301. Sale and Delivery of Alcoholic Beverages for Non-beverage Use.

No tax imposed shall be payable on any sale or delivery by a State licensee of alcoholic beverages intended for use and actually used in the manufacture or sale of the following products, or for the following purposes:

a. Denatured alcohol produced and used pursuant to Acts of Congress and regulations promulgated thereunder.
b. Patent, proprietary, medicinal, pharmaceutical, antiseptic and toilet preparations.
c. Flavoring extracts, syrups and food products.
d. Scientific, chemical, mechanical and industrial products and purposes.
e. Use for medical and dental purposes.

Certificates of Non-beverage Use may be signed only by a licensed physician, a licensed dentist, the superintendent or supervisor of a hospital, a New Jersey registered pharmacist who is actually in charge of, and personally responsible for, the compounding of prescriptions in which alcohol or alcoholic beverages are to be used, a manufacturer who uses alcohol or alcoholic beverages in the manufacture of his products or an officer or duly authorized agent of such manufacturer, or the holder of a special permit authorizing the purchase of alcohol or alcoholic beverages for non-beverage purposes.

To obtain exemption on such transactions, where delivery is made in New Jersey, the licensee selling the alcoholic beverages for any such uses shall secure from the purchaser or consignee a Certificate of Non-beverage Use signed under oath stating the non-beverage purposes for which specific quantities of alcoholic beverages were purchased and are to be used, and shall file such certificates with the report for the month in which the sale or delivery was made.

Where a certificate is not submitted and the tax is not paid with the report, an assessment will be levied for the amount of the tax plus a five percent penalty and in addition thereto interest at the rate of one percent per month or fraction thereof.

301a. Sales and Deliveries for Vinegar Stock.

No tax imposed shall be payable on any sale or delivery by a State licensee of alcoholic beverages intended for use and actually used in the manufacture of vinegar, provided the seller obtains a Certificate of Non-beverage Use and reports the transaction on Schedule "E" and the inventory control schedule. (See section 2108-1b and 2a.)

302. Loss by Fire.

No tax shall be payable on any alcoholic beverages lost by fire where a written notice of loss is filed with the Director within forty-eight hours after loss and proof satisfactory to the Director is furnished with the report for the month during which the fire occurred. Such proof shall state under oath

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that the alcoholic beverages have been so destroyed that they could not have been put to any use, and give complete details covering the loss.

303. Sales of Beverages Which Do Not Come Into This State.

Where a State licensee purchases alcoholic beverages which are located outside of this State and sells and delivers the same to a purchaser outside of this State, in accordance with the laws of such State, and the alcoholic beverages at no time come into the State of New Jersey, the transaction is not taxable under the New Jersey Alcoholic Beverage Tax Law. These transactions shall not be included in the New Jersey tax report, but shall be included in the seller's accounting records.

304. Sales of Warehouse Receipts.

Sales of warehouse receipts, given upon the storage of alcoholic beverages in United States Customs or United States Internal Revenue Warehouse under Federal bond, shall not be construed as sales of the alcoholic beverages represented by the receipts, but the tax upon the sale or delivery of such alcoholic beverages, if not paid or the payment thereof secured prior thereto, shall be paid upon the removal of the same from Federal bond, if that shall occur in this State, if not, then upon the first subsequent sale or delivery of said alcoholic beverages in this State.

305. Purchases or Sales "in Bond".

Purchases or sales "in bond" of alcoholic beverages stored in New Jersey, in a United States Internal Revenue or United States Customs Warehouse under Federal bond, not involving the actual delivery of the warehouse receipts, are exempt from the tax upon proof satisfactory to the Director that the alcoholic beverages have not been released from Federal bond. (See section 2113.)

306. Breakage in Transit.

Alcoholic beverages lost through breakage in the course of delivery from a point outside of the State to a point inside the State are taxable, except where proof is furnished to the satisfaction of the Director that the alcoholic beverages did not come into the State and that there was no delivery of such alcoholic beverages in this State.

307. Out-of-State Sales: Accompanied by Delivery.

No tax imposed shall be payable on any sale of alcoholic beverages by any State licensee for resale and consumption outside of this State, or directly for consumption outside of this State, when said sale is accompanied by the actual transportation of such alcoholic beverages out of this State and by the delivery of such alcoholic beverages in full compliance with the laws of the place or places of delivery.

If any such alcoholic beverages shall thereafter be brought back into this State the State licensee who shall have sold such alcoholic beverages shall then pay such tax unless the same has been paid by some other person.

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307a. Out-of-State Sales for Temporary Storage in New Jersey.

Sales of alcoholic beverages by a State licensee, from inventory maintained in New Jersey, where delivery is made to a licensed New Jersey public warehouse for temporary storage in the name of a person not licensed by the State of New Jersey and for ultimate delivery to a point outside the State are exempt from the tax and shall be listed as a line item and included in the total of Schedule "A", listing the names and addresses of both the non-licensed purchaser and the warehouse.

Sales of alcoholic beverages, by a State licensee who does not maintain inventory in New Jersey, where delivery is made to a licensed New Jersey public warehouse for temporary storage in the name of a person not licensed by the State of New Jersey and for ultimate delivery to a point outside the State, are exempt from the tax and shall be reported on Schedule "A" and an entry shall also be made on Schedule "H-1." The names and addresses of both the non-licensed purchaser and the warehouse shall be listed.

308. Sales to Army and Navy Organizations.

Sales or deliveries of alcoholic beverages are exempt from the New Jersey alcoholic beverage tax when made by a State licensee to a voluntary unincorporated organization of the United States Army, Air Corps or Navy personnel, operating pursuant to regulations promulgated by the Secretary of the Army, Air Corps or Navy. (For temporary modification see section 905a.)

This exemption does not extend to a private concessionaire operating within or upon territory used for military or naval purposes, nor to any individual even though the individual is a member of the Army or Navy, nor is the exemption extended to U. S. O. Service Clubs and other similar organizations.

State licensees making such exempt sales within this State will report the total monthly sales to each such organization as a separate line item on Schedule "A" of the monthly tax report.

State licensees making such sales to a place outside this State will report the total monthly sales to each such organization on Schedule "E" of the monthly report and such sales shall be included with the total out-of-State sales on Schedule "F".

Sales or deliveries made by a non-licensee to a voluntary unincorporated organization of the United States Army or United States Navy personnel located in New Jersey are taxable. In the event the taxes have not been paid by the consignor the transporter is liable for the tax.

(Sales or deliveries to National Guard or United States Coast Guard Units in New Jersey, see section 906.)

309. Temporary Storage.

Where alcoholic beverages are shipped or caused to be shipped into New Jersey by a person not licensed in this State, having no place of business in

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this State, and not engaged in the sale of alcoholic beverages in this State and the alcoholic beverages pursuant to such shipment are:

(a) temporarily stored in a licensed New Jersey public warehouse and subsequently reforwarded out of this State by a New Jersey licensed transporter,

(b) bottled by a licensed manufacturer in this State and placed in temporary storage in a New Jersey licensed public warehouse for the account of such non-licensee and subsequently reforwarded out of this State by a New Jersey licensed transporter,

the transaction is exempt from the alcoholic beverage tax.

When the manufacturer who bottled the alcoholic beverages places same for temporary storage in a licensed New Jersey public warehouse, the transaction shall be reported on Schedule "A" listing the names and addresses of both the customer and the warehouse.

310. Transportation Through State.

The importation into this State of alcoholic beverages which are not intended for sale or delivery herein and which pass through this State in continuous transportation and are delivered to a point outside of this State are exempt from the tax imposed by the Alcoholic Beverage Tax Law. If any transporter shall fail to consummate the delivery of any such alcoholic beverages to a point outside of this State, such transporter and the person to whom he shall deliver such alcoholic beverages in this State shall be liable for the tax due by reason of the delivery or other disposition of such alcoholic beverages.

ARTICLE IV

TAX CREDITS OR REFUNDS

401. Tax Credit Memoranda Issued by Beverage Tax Bureau.

No deduction shall be made from any tax payment for a tax credit claimed to be due, until a tax credit memorandum has been secured from the Beverage Tax Bureau authorizing the credit.

When a credit is authorized, the original and one copy of the memorandum will be sent to the taxpayer. The original must be returned with the report which sets forth the credit as a deduction.

Where a deduction has been made from a tax payment for a credit which has not been so authorized, or if a deduction has been made from a tax payment for an authorized credit without submitting the original tax credit memorandum with the report, an assessment will be levied for the amount deducted, plus a penalty of five percent and in addition interest thereon at the rate of one percent per month or fraction thereof.

402. Cancellation of Sale—Tax Credit.

Where a sale has been rescinded or canceled and the alcoholic beverages if delivered have been returned, or where the alcoholic beverages have been

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destroyed under the supervision of the Director, as unfit for consumption, the taxpayer shall be entitled to a credit for the amount of the tax which would have accrued had the alcoholic beverages not been destroyed or the sale not been rescinded or canceled. If the tax has already been paid to the Director, the credit shall be applied against any present or future liability of the taxpayer, and if there be no such liability the taxpayer shall be entitled to a refund of the tax so paid, unless the taxpayer is indebted to the State of New Jersey for taxes, penalties or interest which have accrued under any other statute imposing a tax payable to or collectible by the Director.

403. Returns—Tax Credit and Issuance of Inventory Credit Memoranda.

(a) A State licensee, receiving returns from a retailer or consumer following a taxable sale, shall take tax credit only for the tax on the *actual gallonage* of alcoholic beverages returned to him and then only after issuing to the retailer or consumer an *inventory* credit or a credit memorandum showing the gallonage of the alcoholic beverages returned.

(b) Every State licensee receiving returns of alcoholic beverages from a customer other than a consumer shall immediately issue an *inventory* credit memorandum to the person making the return. Each *inventory* credit memorandum shall show the wine gallons returned, and the date when the alcoholic beverages were returned; for returns of draught beer breweries shall show wine gallons as determined by the brewmasters' gauge records.

(c) Returns of alcoholic beverages made by State licensees to the source from which the same were received will be allowed only to the extent of the gallonage shown by an *inventory* credit memorandum or a credit memorandum issued by the source and in possession of the State licensee reporting the return.

404. When Tax Credits Taken.

Deductions for tax credits:

(a) made by reason of a tax credit memorandum issued by the Beverage Tax Bureau shall be made in accordance with the instructions on the tax credit memorandum. (See section 401.)

(b) made by the seller by reason of the rescission or cancellation of a sale, and where the alcoholic beverages if delivered have been returned, shall be made with the report filed for the month in which the alcoholic beverages were actually received. (See section 402.)

(c) made by the purchasers by reason of the return of alcoholic beverages, shall be made with the report filed for the month in which the alcoholic beverages were returned to the seller in accordance with section 403.

(d) made by reason of the destruction of alcoholic beverages under supervision of the Director, shall be made with the report filed for the month in which the alcoholic beverages were destroyed. (See sections 401, 402 and 405.)

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405. Tax Credit on Destruction of Alcoholic Beverages Under Supervision.

Where alcoholic beverages located in this State are destroyed through dumping by the licensee, such disposition is taxable except where the alcoholic beverages are destroyed under the supervision or instructions of the Director, or under the supervision or instructions of the Federal Alcohol Tax Unit.

ARTICLE V

PENALTIES

501. Failure to File Report.

Every person who fails to file any report required by the Alcoholic Beverage Tax Law or the Rules and Regulations, on the day when same shall be due, shall forfeit as a penalty for each day thereafter until said report is filed, the sum of five dollars per day to be collected as provided by said Law. (See section 801.)

502. Failure to Pay Tax.

Every person who shall fail to pay any tax as required by the Alcoholic Beverage Tax Law, or the Rules and Regulations, on the day when the same shall be due, shall forfeit a penalty of five percent (5%) of the tax, and in addition thereto, interest at the rate of one percent (1%) per month or fraction of a month, until said tax is paid, to be collected as provided by said Law. (See section 202.)

503. Suspension or Revocation.

The license or special permit of every licensee or special permittee who fails to make and file any reports or to pay any tax, penalty or interest which has become due, as required by the Alcoholic Beverage Tax Law, or who shall fail to comply with the Rules and Regulations made pursuant thereto, will be subject to suspension or revocation.

ARTICLE VI

BONDS

601. Bond Requirement.

All applicants for licenses and special permits, other than applicants for plenary or seasonal retail consumption, plenary or limited retail distribution, or club licenses, or special permits to sell alcohol at retail or for home manufacturing of wine for personal consumption, shall post with the Director a bond or other security in form and amount satisfactory to him, conditioned for the payment of all taxes, penalties and interest which shall accrue.

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ARTICLE VII

RECORDS

701. Records Required.

Every person shall keep receiving records, accounts payable and receivable ledgers, and sales records. These records shall be complete and accurate records of all the information required in these Regulations regarding all transactions (cash or charge) in alcoholic beverages and of all transactions in warehouse receipts given upon the storage of alcoholic beverages in United States Internal Revenue or United States Customs Warehouses under Federal bond in New Jersey. Such records shall be of a kind and in the form prescribed or approved by the Director.

All transactions in receipts, certificates, contracts or other documents given upon the storage in New Jersey of alcoholic beverages in other than United States Internal Revenue or United States Customs Warehouses under Federal bond are to be recorded as transactions in alcoholic beverages, and not as transactions in warehouse receipts.

All invoices pertaining to sales to other New Jersey State licensees shall be kept separate and apart from invoices pertaining to other sales and shall be filed in alphabetical order by accounts.

All invoices pertaining to sales out-of-state shall be kept separate and apart from invoices pertaining to other sales and shall be filed alphabetically, by accounts, by States.

Where sales to retail licensees are reported on a daily sales basis on written instructions of the Director, State licensees are required to maintain two files of sales invoices or delivery slips, one set to be kept by accounts in alphabetical order and one set filed by days, each day of the month as a separate unit, with properly identified tapes attached listing the gallonage from all the invoices for each day.

All invoices pertaining to consumer sales; sales and samples; losses and breakage; donations, etc., shall be recorded in the books of account and shall be kept separate and apart from invoices pertaining to all other sales.

The Director from time to time will issue specific instructions on minimum records required.

702. Preservation of Records.

All records shall be safely preserved for five (5) years in such a manner as to insure permanency and accessibility for inspection by the Director.

703. Inventories.

Physical inventories shall be taken on the last day of each month even though a perpetual inventory record is maintained. All tally sheets and recapitulations shall be preserved as part of the permanent records. Such inventory records shall state the date and hour when taken, the name of the

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person or persons who took such inventory, the brand, trade name or other designation identifying each item, size of containers, the number of containers per package, the number of cases, barrels or other units of each size package, and the number of wine gallons or decimal parts thereof contained in each item. The items in the inventory shall be grouped separately as to the room, section and floor where the alcoholic beverages are located, entering the exact location on the tally sheets.

(a) Include all alcoholic beverages on the licensed premises or stored in the Federal-tax-paid section of New Jersey licensed public warehouses; or stored Federal-tax-paid on a steamship pier in New Jersey.

(b) Do not include alcoholic beverages stored in United States Internal Revenue or United States Customs Warehouses under Federal Bond;

(c) Do not include wine in fermenters, vermouth in process or champagne in process not permanently corked.

(d) Plenary and limited winery licensees shall accurately determine the capacity of all tanks and other containers in the winery or warehouse and each tank, barrel or other container must be marked with a serial number and the total capacity of the container in wine gallons. The capacity per inch of depth of all tanks must be determined and marked on each tank. The serial number of each tank or other container shall be preceded by an identifying letter as follows: "F"—fermenting tanks; "S"—storage tanks; "B"—bottling tanks; "VP"—vermouth processing tanks; "VPR"—barrels used in processing vermouth.

704. Records to be Kept Separate.

All records and accounts pertaining to transactions in alcoholic beverages, shall be kept and maintained separate and apart from the records and accounts of any other business conducted by the person required to keep such records and accounts.

705. Uniform Records.

All receiving records, accounts payable and receivable, sales records and all other records shall show the invoice number, license number, and the actual name and address of licensee or person (and trade name if any) from whom all alcoholic beverages were purchased or received, or to whom they were sold or delivered, and the date of the transaction, and shall state the kind of alcoholic beverages, exact size of container, the number of containers per package, the number of cases, barrels or other units of each size package, and the exact gallonage of each line item listed.

All receiving records shall in addition to the above information show the name and address of the licensed transporter or person through whom the alcoholic beverages were received.

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Receiving records covering alcoholic beverages received from ports of import shall include the name of the steamship. Deliveries via railroad shall include the name of the delivering railroad and car number.

Where the number of gallons or packages is not carried in the accounts receivable and accounts payable ledgers the State licensee shall maintain a sales and purchase register in which the actual numbers of packages or gallons for every invoice is entered.

706. Invoices.

All invoices, credit memoranda, delivery and receiving slips shall have the name and address of the licensee, an individual series of numbers or letters, and each series shall be numbered consecutively.

All invoices, credit memoranda, etc., shall show the license number and the actual name of licensee (and the trade name, if any), to whom the alcoholic beverages were sold or delivered, or from whom they were received, and the date of the transaction, and shall state the name and kind of alcoholic beverages, exact size of container, number of containers per package, the number of cases, barrels or other units of each size package, and the exact gallonage of each line item listed or the gross gallonage of each class of alcoholic beverage.

707. Records to be Kept in State.

All records shall be kept and maintained on the licensed premises in this State, unless the Director has granted permission in writing, to keep and maintain the records at a place outside of this State designated by him.

Where a licensee has received permission to maintain records outside of this State, the records of transactions in alcohol and alcoholic beverages in New Jersey, shall be kept separate and apart from all other records.

708. Recording and Reporting a Delivery in New Jersey to a Person Other Than the Actual Purchaser.

Alcoholic beverages delivered to a person *in New Jersey,* other than the actual purchaser, shall be entered in the records and reported as follows:

1. The shipper shall set forth on Schedule "A" of the report the name, address and the license number of the purchaser and of the person to whom the actual delivery was made.
2. The purchaser (who in turn sells to the consignee) shall set forth the purchase on Schedule "H-1" of the report the name, address and license number of the shipper.

   He shall also report on either Schedule "A" or Schedule "D" the name, address and license number of the consignee *in New Jersey* to whom the alcoholic beverages were actually delivered and the name, address and license number of the shipper.
3. The consignee (person actually receiving the alcoholic beverages) shall set forth on Schedule "H-1" in the report the name, address and license number of the person from whom the alcoholic beverages were purchased, and the name, address and license number of the shipper.

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The shipper, the seller, and the person actually receiving the alcoholic beverages in such transactions, shall in all cases enter in their respective records and invoices detailed information supporting that set forth in the report and all other details required in sections 705 and 706.

All entries shall show the gallonage of each class of alcoholic beverage.

708a. Recording and Reporting a Delivery by a Shipper Located in New Jersey to a Consignee Located Outside the State of New Jersey for the Account of the Seller.

Alcoholic beverages delivered to a consignee outside New Jersey from a point in New Jersey for the account of the seller shall be entered in the records and reported as follows:

1. The shipper shall set forth on Schedule "E" in the report the name and address of the consignee to whom the actual delivery was made together with the gallonage of each class of alcoholic beverage and the name, address and license number of the seller for whose account the alcoholic beverages were shipped.
2. The seller shall not include entries on his report for this transaction but proper entries shall be made in the accounting records to show the name, address and license number of the shipper and the name and address of the consignee to whom the alcoholic beverages were sold.

709. Recording and Reporting Returns to Persons in New Jersey Other Than the Source From Which the Alcoholic Beverages Were Actually Purchased.

Returns made, not to the actual source but delivered to another licensee in New Jersey for the account of the source or to a New Jersey licensed Public Warehouse and placed therein in the name supplied by the source, shall be entered in the records and reported as follows:

1. The shipper shall set forth on Schedule "A" of his report the name, address and license number of the source and of the person to whom the actual delivery was made. Any such deliveries to warehouses shall be entered on the report with the name of both the consignee and the warehouse.
2. The source shall issue a credit memorandum to the shipper and shall set forth on Schedule "H-3" or Schedule "H-4" of his report the credit memorandum number, the name, address and license number of the shipper, and in turn on Schedule "A" the name, address and license number of the consignee to whom the alcoholic beverages were sold if the consignee is a State licensee or on Schedule "D" if the consignee is a retailer.
3. The consignee (person actually receiving the alcoholic beverages) shall set forth on Schedule "H-1" of his report the name, address and license number of the person from whom the alcoholic beverages were actually purchased and the name, address and license number of the shipper.

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The shipper, the source and the consignee receiving the alcoholic beverages in such transactions shall enter in their respective records and in the credit memorandum detailed information supporting that set forth in the report and all other details required in sections 705 and 706.

All entries shall show the gallonage of each class of alcoholic beverage.

709a. Recording and Reporting Returns Made From a Place in New Jersey to a Consignee, Located Out-of-State, Who is Other Than the Original Seller.

Returns made, not to the actual source but delivered to a consignee located outside the State of New Jersey, upon the instructions of the source, shall be entered in the records and reported as follows:

1. (a) The shipper, when a State licensee, shall set forth in Schedule "E" of his report the name and address of the consignee and the name, address and license number of the source for whose account the alcoholic beverages were shipped, together with the gross gallonage of each class of alcoholic beverage.

   (b) The source shall not include entries on his report for this type of transaction but proper entries shall be made in the accounting records to show the name, address and license number of the shipper and the name and address of the consignee to whom the alcoholic beverages were sold.

2. Where the shipper is a retailer, the *source* (the State licensee original seller) shall set forth in Schedule "H-3" and in Schedule "E" of his report, the name, address and license number of the consignee and the name, address and license number of the shipper, together with the gross gallonage of each class of alcoholic beverage.

709b. Recording and Reporting Returns Made From a Place in New Jersey to a Non-Resident Licensee Who Maintains Inventory in New Jersey.

Returns made, to the New Jersey inventory of a non-resident New Jersey State licensee who maintains an inventory in this State, shall be entered in the records and reported as follows:

1. (a) The shipper when a State licensee shall set forth in Schedule "A" of his report the name and address of the source to whom the alcoholic beverages were shipped together with the gross gallonage of each class of alcoholic beverage.

   (b) The source (who is a non-resident New Jersey licensee maintaining an inventory in this State) shall report accepting such returns in his New Jersey inventory on Schedule "H-4" they shall not be reported on Schedule "E" unless they are shipped outside of the State in some subsequent transaction.

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2. (a) Returns accepted by a non-resident New Jersey State licensee who maintains an inventory in this State directly from New Jersey State licensees at his premises outside the State of New Jersey shall report such transactions as a memo only on Schedule "H-4". The transaction shall not be included in the total of Schedule "H-4" nor shall it be carried forward to the control sheet.

   (b) Where a non-resident New Jersey State Licensee maintains an inventory in this State and accepts returns directly from a New Jersey State licensee at his premises outside of New Jersey the shipper shall set forth on Schedule "E" of his report the name and address of the source to whom the alcoholic beverages were shipped together with the gross gallonage of each class of alcoholic beverage.

3. (a) Returns accepted, where a non-resident New Jersey State licensee maintains an inventory in this State and accepts returns from New Jersey State licensees and the returns are delivered for the account of the non-resident State licensee to a point outside the State the shipper shall set forth the transaction in Schedule "E" of his report together with the gross gallonage of each class of alcoholic beverage.

   (b) A non-resident New Jersey State licensee shall not report this transaction on Schedule "E", however, he shall report it as a memo transaction on Schedule "H-4", but shall not include it in the total of Schedule "H-4" or carry it into his control sheet.

710. Delivery Slips—Freight Bills, etc.

All deliveries of alcoholic beverages shall be accompanied by invoice, delivery slip, freight bill, way bill, or bill of lading setting forth the name, address and license number of the transporter; the name, address and license number of both the consignee and the consignor; the kind of alcoholic beverages, exact size of container; the number of containers per package; the number of cases, barrels, or other units of each size package; and a copy of said delivery slip, etc., must be left with the consignee along with the invoice of the consignor, if one accompanies the shipment.

711. Cash Sales to State Licensees or Retailers.

When both cash sales and charge sales occur during the same month in the same account, they shall be invoiced, both transactions entered in accounts receivable ledger, and the invoices for both shall be consolidated in a single file.

712. Examination of Records and Premises.

Every person engaged in transactions involving alcohol or alcoholic beverages, and all directors, officers, agents or employees of such person, shall exhibit to the Director, all of the books, records, papers, work sheets, invoices, vouchers, accounts, documents and premises of such person and shall facilitate, as far as possible, any examination or investigation by the Director or his employees.

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ARTICLE VIII

MONTHLY REPORTS

801. Reports When Due.

Reports under oath consisting of a control sheet and supporting schedules shall be filed with the Director, on such forms as the Director shall prescribe.

A report shall be filed covering each calendar month or part of a calendar month that a license is in force, even though during that time, or any portion thereof, no business was transacted under the license.

Such reports shall be filed by State licensees, special permittees and holders of special permits to sell alcohol at retail, on or before the *fifteenth* day of each month.

Reports shall be filed by retail licensees on or before the *twentieth* day of each month.

Reports shall be filed annually by the holders of special permits for home manufacturing of wines for personal consumption, on or before the *fifteenth* day of July.

There are no exceptions to these rules.

Accordingly, where the last day for filing reports falls on a Sunday, legal holiday or bank holiday, care should be taken to assure filing within time. Where a report is forwarded by mail, it will be considered as filed within time only if the envelope bears the postmark of the required filing date or some prior day.

Such reports shall disclose all transactions in alcoholic beverages and warehouse receipts during the period covered by the report, and such other information as the Director may require.

802. Preservation of Reports.

One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for five years for examination by the Director.

803. Report Forms.

Forms upon which reports shall be made are customarily mailed by the Director to the licensee, in ample time for preparation and filing, but if such forms are not received, the licensee is not relieved of the obligation of filing the reports within time.

Extra copies of forms upon which reports shall be made are obtainable upon application to the Beverage Tax Bureau, State House, Trenton, New Jersey, or 1060 Broad Street, Newark, New Jersey.

804. Reporting Required in Wine Gallons.

Where the report forms require an entry in gallons, this entry shall be made in wine gallons of 128 fluid ounces or decimal parts thereof, and not in proof gallons.

If the total sales of beer as shown by the report results in a fractional part of a gallon the tax shall be computed on the next higher whole gallon.

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805. Reports to be Executed Under Oath.

All reports shall be signed under oath in the following manner:

(a) If the licensee is an individual, by the licensee;
(b) If the licensee is a partnership, by one of the partners;
(c) If the licensee is a corporation, by one of the officers of the corporation, or by its authorized agent.

No report signed by an agent of a licensee will be accepted for filing, unless the licensee shall have filed with the Beverage Tax Bureau a written authorization for such agent, on the form prescribed by the Director.

806. Reports Without Postage.

Reports mailed with insufficient postage will be refused, and if not returned to the Director on or before the date when same are due, penalties imposed by the law for delinquency will be assessed.

807. Reporting Seizures.

Where alcoholic beverages are removed from a licensee's premises by a representative of the New Jersey Department of the Treasury, or of the New Jersey Department of Law and Enforcement, or by agents of the Federal Government, by seizure or for testing purposes, the payment of the tax shall be postponed until the determination of the proceedings.

The licensee shall report the same on Schedule "A" of the monthly report, setting forth the date, by whom removed, and the gross gallonage of each class of alcoholic beverage, as shown on the receipt for such alcoholic beverages. If and when the beverages are returned, the licensee shall report the same on Schedule "H-4" of the monthly report, setting forth the date, by whom returned, and the gross gallonage of each class of alcoholic beverage actually received, thus placing the alcoholic beverages back in the inventory.

808. Reporting Gifts.

The gratuitous giving away of alcoholic beverages by any person is a sale and shall be reported as a sale on Schedule "D" of the monthly report, and the tax thereon shall be paid in the same manner as in the case of a sale.

809. Reporting Samples.

An invoice shall be made for each sample given out, showing the name, address and license number of the licensee or of the person receiving the sample, the date, the brand and kind of alcoholic beverage, the quantity, and the serial numbers of case lots. Such invoice or a delivery receipt shall bear the signature of the person actually receiving the sample.

When alcoholic beverages are sold or forwarded to the holder of a State license to be used as samples the tax shall be assumed by the consignee and reported on Schedule "H-1" of the monthly report.

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Where the receiving State licensee sells to, gives to, or returns to a representative of another State licensee or special permittee or any other person, alcoholic beverages to be used as samples within this State, the transaction shall be set forth in Schedule "D", as a line item and such entry shall be marked "samples", and the tax thereon shall be paid. Under no condition shall such a transaction be entered as a "Return" on Schedule "A" or "E".

810. Reporting Losses by Theft, Breakage or Other Disposition.

No deductions from taxes will be permitted to be made, and no credit or refund shall be claimed for taxes which have accrued or have been paid on the sale or delivery of alcohol or alcoholic beverages because of the loss of such alcohol or alcoholic beverages or any part thereof, sustained by reason of theft, breakage or other disposition in this State, either on the licensed premises or in connection with a sale or delivery, and the liability to pay such tax shall not be passed on or postponed.

Such item shall be set forth on Schedule "D" of the monthly reports as a line item. (See also section 2107.)

Where the taxpayer makes such a deduction, the tax will be assessed plus a five percent penalty and interest at the rate of one percent per month or fraction thereof.

811. Consolidated Reports.

Where a State licensee holds more than one license or is the holder of a special permit in addition to a license, application may be made in writing for permission to file consolidated reports. Where permission is granted, such reports shall be filed in accordance with instructions from the Director.

812. Procedure Where Statements Disagree.

If the statements or quantities shown in any part of the report made to the Director do not agree with any other report made to any other authority, or do not agree with the actual physical inventory, a detailed explanation shall be attached to the monthly report.

ARTICLE IX

TAX RULINGS

901. Tax on Sparkling Cider.

Cider containing 3.2% or more of alcohol by volume which is charged either artificially or as the result of secondary fermentation is taxable as a sparkling wine.

902. Tax on Mixture of Cider and Malt Beverage.

Any beverage composed of a mixture of cider containing 3.2% or more of alcohol by volume with a malt beverage, which mixture is charged either artificially or as the result of secondary fermentation, is taxable as a sparkling wine.

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903. Tax on Bottled Mixed Drinks.

Bottled highballs, cocktails, cordials, and similar mixed drinks are taxable at the rate of $1.50 a gallon regardless of the alcoholic content.

904. Tax on Bitters and Grenadine.

All bitters and grenadine which are classified by the United States Treasury Department, Internal Revenue Service, as intoxicating liquors and which require Federal strip stamps, are taxable at the rate of $1.50 a gallon.

905. Sales to Religious Organizations.

Sales or deliveries of alcoholic beverages to churches, convents or other religious societies and organizations, whether for sacramental purposes or otherwise, are taxable.

905a. Sales to U. S. Army Organizations.

In order that the Bureau may comply with a War Department order, no tax exemption will be allowed on sales or deliveries of alcoholic beverages containing more than 3.2% alcohol by weight made to army personnel as defined in the order of the Secretary of War (Circular 29, Section VI, subparagraph 3). (R. S. 54:43–2.1.)

906. Sales to Governmental Agencies and Concessionaires.

All sales or deliveries of alcoholic beverages by the holder of an alcoholic beverage license to governmental agencies except as provided for by R. S. 54:43–2.1, are taxable.

Sales made to National Guard Units at any New Jersey Armory are taxable except when such purchases are authorized by the State Department of Defense.

Sales made to United States Coast Guard Units in New Jersey are taxable.

Sales to private concessionaires operating within or upon territory used for military or naval purposes, to an individual even though the individual is a member of the Army, Air Corps or Navy, or to the U. S. O. Service Clubs or other similar clubs are taxable.

907. Deliveries of Alcoholic Beverages to Steamships at Piers in New Jersey.

Where alcoholic beverages are delivered to a steamship company which is not the holder of a New Jersey license or permit, from inventories maintained either within or without this State—

1. (a) Delivery by State licensees for "export" are exempt from tax only if the consignor submits an affidavit signed by the ship's master or other authorized agent or an "on board" bill of lading certifying that the alcoholic beverages were laden on the vessel for delivery at a designated point located outside the State of New Jersey.

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(b) Delivery by State licensees for "ship's supplies" are exempt from tax only if the consignor submits an affidavit signed by the ship's master or other authorized officer certifying that the alcoholic beverages were purchased for consumption outside the State of New Jersey.

Where delivery is made for "export" or "ship's supplies" from consignor's inventory in New Jersey, these transactions shall be reported on Schedule "E" (out-of-State sales). Affidavits shall be listed on Schedule "F", or if outstanding, on Schedule "G".

Where delivery is made for "export" or "ship's supplies" from out-of-State inventory by a licensee maintaining inventory in the State of New Jersey, an entry shall be made on Schedule "H-1" and the transaction shall also be reported on Schedule "E". Affidavits shall be listed on Schedule "F", or if outstanding, on Schedule "G".

Where delivery is made for "export" or for "ship's supplies" from out-of-State inventory by a licensee maintaining no inventory in the State of New Jersey the transaction shall be reported on Schedule "E" and the affidavits shall be listed on Schedule "F" or if outstanding on Schedule "G".

(c) Deliveries to a steamship company or to a person on a ship for consumption or resale on board ship while at a pier in New Jersey, are taxable and shall be reported as a sale on Schedule "D".

2. The delivery of alcoholic beverages by transporters to a steamship company or to a ship at a pier in New Jersey from a consignor who is not the holder of a New Jersey license renders the transporter liable for the tax unless (a) the tax has been previously paid, (b) the alcoholic beverages are delivered under "Cord and Seal", (c) the alcoholic beverages are consigned to a point outside this State. The transactions shall be reported on Schedule "N" or "M-N".

Miscellaneous:

Where the steamship company to which delivery is made holds a license or permit permitting the sale of alcoholic beverages or the transportation of alcoholic beverages out of the State, the rules governing deliveries in this State to such licensees or permittees apply.

Deliveries to a ship at a pier in New Jersey of alcoholic beverages under "Cord and Seal" (which cover importations of alcoholic beverages from a foreign country that remain in customs bond and are consigned to a person located in a foreign country or for consumption while on the high seas) are exempt from tax, and shall be reported with the bond number on Schedule "WR-2".

Deliveries of alcoholic beverages in the custody of the United States Internal Revenue delivered "In Bond" to a ship at a pier in New Jersey for

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export to a person located in a foreign country or for "ship's supplies" for consumption outside of New Jersey are exempt from the tax, and shall be reported with the bond number on Schedule "WR-2".

908. Tax on Drinkers.

Alcoholic beverages taken from the bottling line while in process of manufacture must be included in the gross production and when consumed by employees or others, are taxable.

ARTICLE X

DIRECTOR'S POWER TO MAKE RULES AND REGULATIONS

1001. The Alcoholic Beverage Tax Law authorizes and empowers the Director to make and enforce such rules and regulations as he may deem necessary for the administration and enforcement of the Law.

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PART II

Rules, Regulations and Instructions Concerning Manufacturers Including Brewers, Distillers, Rectifiers and Blenders, Supplementary Limited Distillers, Wineries

ARTICLE XX

GENERAL

2001. Passage of Tax.

See section 203.

2002. Consumer Sales.

State licensees who under the provisions of their licenses are allowed to sell to consumers shall report the gross total of such sales during a month as a single line item on Schedule "D" and pay the tax on same.

All sales to consumers shall be supported by records which shall include the number of each size of container and the total gallons sold or delivered each day. (See section 701.)

2003. Samples.

Samples taxable, see section 809.

2004. Out-of-State Sales and Returns—Exemptions.

For exemption, see sections 307, 308, 708a, 709, 709b and 907.

Where the sale or return is made by a State licensee and accompanied by delivery to a point outside of the State of New Jersey, the transaction shall be reported on Schedule "E".

Where a State licensee sells or returns alcoholic beverages to a person not licensed by the State of New Jersey for ultimate delivery to a point outside the State but causes the alcoholic beverages to be delivered by a licensed transporter to a licensed New Jersey public warehouse for temporary storage in the name of the purchaser, the transaction is exempt from the tax and shall be reported on Schedule "A" listing the names and addresses of both the non-licensed purchaser and the warehouse.

2005. Consignee's Certificates.

Requirement voided July 1, 1944.

2006. Tax Exemptions for Non-Beverage Use.

See sections 301, 301a, 2108 and 2109.

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2007. Alcoholic Beverages Bottled for Non-Licensees.

Where a manufacturer receives alcoholic beverages from a person not licensed in the State of New Jersey or from Federal Bond for the account of such non-licensee and bottles the alcoholic beverages, the receipt of the bulk alcoholic beverages shall be reported as a purchase or withdrawal and the delivery of the bottled alcoholic beverages shall be reported as a sale.

The transaction is exempt from the tax, provided, evidence satisfactory to the Director is furnished showing that the alcoholic beverages have been actually transported out of the State or placed in a licensed public warehouse in New Jersey for temporary storage for the account of the purchaser and subsequently removed from the State by a New Jersey licensed transporter.

2008. Alcoholic Beverages Bottled for Others.

Where a manufacturer receives alcoholic beverages for bottling, the receipt of the bulk alcoholic beverages shall be reported as a purchase or withdrawal and

(a) the delivery in New Jersey to a State licensee of the bottled alcoholic beverages shall be reported on Schedule "A" as a sale (see section 2104);

(b) the delivery of the bottled alcoholic beverages to a State licensee or a non-licensee at a point outside of the State shall be reported on Schedule "E" (see section 2108).

2009. Alcoholic Beverages Bottled for Retail Licensees.

Where a manufacturer receives alcoholic beverages for the account of a New Jersey retail licensee for bottling, the receipt of the bulk alcoholic beverages shall be reported as a purchase or withdrawal and the delivery of the bottled alcoholic beverages shall be reported as a sale to the retailer on Schedule "D" and is taxable.

2010. Alcoholic Beverages Bottled "in Bond".

Alcoholic beverages bottled "in bond" in United States Internal Revenue or United States Customs Warehouses which remain "in bond" shall not be reported as a sale until they are actually removed from Federal Bond.

ARTICLE XXI

REPORTS

The following instructions specifically concern the method of filling out the Manufacturer's Tax Sales Report and shall be used in conjunction with the General Sections of the Rules and Regulations.

2101. Number of Reports Required.

A Manufacturer's Tax Sales Report shall consist of a control sheet supported by detailed information to be given on schedules. If any schedule supporting the control sheet is not required in making the report for any

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particular month, this shall be indicated on the control sheet by entering the word "no" thus:

Schedule "A" consisting of..**no**..sheets.

Number of Copies to be Made, Filed and Retained Whether or Not Any Business is Transacted:

	Make	*File with Beverage Tax Bureau	**Retain in Manufacturer's File
Control Sheet	3 copies	2 copies	1 copy
Schedules "A", "B", or "C", "D", "F", "G", "H", "WR-1" or "J", "WR-2", "WR-3"	3 "	2 "	1 "
Schedule "E"	4 "	3 "	1 "
Certificates of Non-beverage Use	1 "	1 "	0 "

**File reports with the Beverage Tax Bureau, State House, Trenton, N. J., on or before the 15th day of each month.*

***One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for 5 years, for examination by the Director.*

2102. Consolidated Reports.

See section 811.

2103. Entries in Schedules to be by Accounts.

In preparing schedules of purchases and sales, entries shall be in alphabetical order by accounts except where written permission has been received from the Director to report Schedule "D" by "daily totals" or "alphabetical totals". When reported by accounts, enter the totals of each account for the month (not each individual purchase or sale). (See section 701.)

All entries shall be made in wine gallons of 128 ounces.

All schedules shall be totaled excepting "WR" and "G".

2104. Schedule "A"—Sales and "Returns Made" Within This State to State Licensees—Army, Air Corps, Navy, or National Guard Organizations—Non-licensees for Storage.

On Schedule "A", list under separate headings, by accounts, giving total for the month for each account:

(a) All sales of alcoholic beverages made and delivered to the licensed premises in New Jersey of, or to a New Jersey licensed public warehouse for the account of manufacturers, wholesalers, State beverage distributors, and plenary retail transit licensees, on which sales and deliveries the tax has been passed to the purchaser. (Also see section 2008a.)

(b) Sales of alcoholic beverages to State licensees located within New Jersey involving the actual delivery of the alcoholic beverages from a point other than the seller's premises. Proper notation shall be made on Schedule "A" by the seller as to the name, address and license number of the person who actually made the shipment upon instructions of the seller, and the point from which shipment was made. In addition, the seller shall show the name,

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address and license number of the actual consignee or purchaser. The person who actually made the shipment shall likewise report the name, address and license number of the person to whom shipment was delivered, and, in addition, the name, address and license number of the person for whose account shipment was made. Such transactions shall be segregated by the seller and by the shipper from sales made direct from the seller's premises. (Refer to section 708 "Recording Shipments to Persons Other than the Actual Purchaser".)

(c) Sales of alcoholic beverages to voluntary unincorporated organizations of the Army, Air Corps, Navy, or National Guard personnel, where delivery is made within this State. The total of each account shall be listed as a separate line item, with the name, address and location of each organization. (See section 2108 for out-of-State sales and deliveries.)

(d) Sales and "returns made" where delivery has been made to a licensed public warehouse in New Jersey for temporary storage for the account of non-licensees. (See sections 307a and 2007.)

(e) "Returns Made" to other State licensees where delivery has been made to the licensed premises of such licensees or to New Jersey licensed public warehouses within the State of New Jersey.

(f) "Returns Made" to other State licensees where delivery has been made to the licensed premises of another licensee or to New Jersey licensed public warehouses within the State of New Jersey. If the return is for the account of another State licensee, proper notation shall be made on Schedule "A" in accordance with section 709. (Returns to Persons Other than the Actual Source.)

(g) "Returns Made" for the account of an out-of-State source, not licensed, which involves delivery to State licensees within the State of New Jersey or to New Jersey licensed public warehouses, shall be reported on Schedule "A". (See section 709.)

"Returns Made", where actual delivery has been made to a point outside the State of New Jersey, shall not be entered on Schedule "A" but shall be entered on Schedule "E". (See sections 708a-709a.)

Enter the totals on the control sheet and include in Schedule "B", "C", or "J".

2105. Schedule "B"—Inventory Control—Distillers—Rectifier and Blender.

Schedule "B" is an inventory control of Federal-tax-paid alcohol and alcoholic beverages. It shall be filed by all Distillers and Rectifiers and Blenders.

If any transactions or operations affecting the inventory cannot be set up on Schedule "B", attach a detailed description of such transactions and operations to the schedule.

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"B-I"

Inventory Control of Manufacturing Stock Only

In "B-1" include all the transactions and operations affecting the inventory of Federal-tax-paid alcoholic beverages on the licensed premises and in New Jersey licensed public warehouses, but excluding alcoholic beverages in processing tanks or receptacles.

Licensees shall list in the blank space at the right on their copy of Federal Form 122 the wine gallons for each entry.

ITEM 1. Enter the actual physical inventory on hand on the first of the month of all Federal-tax-paid alcohol and alcoholic beverages held for manufacturing purposes in the receiving room and in the Federal-tax-paid section of New Jersey licensed public warehouses. Do not include alcoholic beverages set forth in Item 21 of "B-3".

ITEM 2. Enter the total of Federal-tax-paid alcoholic beverages received during the month as follows:

(a) All alcoholic beverages purchased and withdrawn from Federal bond during the month as set forth in Schedule "H-1".

(b) All returns of alcoholic beverages in bulk accepted from customers as set forth in Schedule "H-4".

(c) All finished products in glass that have been transferred from finished products to manufacturing stock for the purpose of redumping, etc. (This entry shall be the same as Item 18 of Schedule "B-2".)

ITEM 3. Enter all gains in bulk alcoholic beverages between the time of withdrawal from bond and the regauge for dump as set forth in Federal Forms 122 and 230.

ITEM 4. Enter the totals of Items 1, 2 and 3.

ITEM 5. Enter the total of alcoholic beverages dumped for rectification or bottling without rectification as set forth in Federal Forms 122 and 230.

ITEM 6. Enter the losses in bulk alcoholic beverages between the time of withdrawal from bond and regauge for dumping as set forth in Federal Forms 122 and 230.

ITEM 7. Enter the total sales and other disposition of bulk alcoholic beverages including returns made to the source of both bulk and case alcoholic beverages as set forth in Schedules "A" and "E".

ITEM 8. Enter the total of alcoholic beverages transferred from manufacturing stock to finished products stock without dumping. This entry shall be the same as Item 14 of "B-II".

ITEM 9. Enter the total of Items 5, 6, 7 and 8.

ITEM 10. Enter the actual physical inventory on hand on the last day of the month of all Federal-tax-paid alcohol and alcoholic beverages held for

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manufacturing purposes in the receiving room and in the Federal-tax-paid section of New Jersey licensed public warehouses. (See section 703.)

Distribution of Item 10: Enter the totals of alcoholic beverages making up the total set forth in Item 10 according to exact location of same as follows:

(a) All alcoholic beverages on hand on the licensed premises for manufacturing purposes.

(b) All alcoholic beverages held in the Federal-tax-paid sections of New Jersey licensed public warehouses for manufacturing purposes. Set forth the name of each warehouse in which such alcoholic beverages are stored and the quantity therein.

"B-II"

Finished Products

ITEM 11. Enter the actual physical inventory of all finished products on hand on the first of the month on the New Jersey licensed premises and in the Federal-tax-paid sections of New Jersey licensed public warehouses including alcoholic beverages bottled and not removed from the bottling room.

ITEM 12. Enter all returns of finished products in glass accepted from customers and placed in finished products room or in Federal-tax-paid sections of New Jersey licensed public warehouses, as set forth in Schedules "H-3" and "H-4".

ITEM 13. Enter the totals of finished products bottled during the month as disclosed by Federal Forms 230 and 237. Care should be taken that entries are made for the month in which the alcoholic beverages were actually bottled.

ITEM 14. Enter the totals of alcoholic beverages transferred to finished products room from manufacturing stock without dumping, such as alcoholic beverages relabeled, recased, etc. The entry in Item 14 must agree with entry in Item 8 of "B-1".

ITEM 15. Enter the total of bottled-in-bond alcoholic beverages withdrawn from Federal bond, including bottled-in-bond alcoholic beverages removed to the Federal-tax-paid sections of New Jersey licensed public warehouses as set forth in Schedule "H-1".

ITEM 16. Enter the totals of Items 11, 12, 13, 14 and 15.

ITEM 17. Enter the total of all sales and other disposition of finished products in glass as set forth in Schedules "A", "D" and "E", including alcoholic beverages shipped directly to customers from tax paid sections of New Jersey licensed public warehouses. Do not include returns made to original source or transfers of alcoholic beverages between the licensed manufacturing premises and New Jersey licensed public warehouses where the transfer was made solely for the purpose of storage. Returns made to original source shall be entered in Item 7 of "B-1". (See section 2104 regarding the segregation of sales and "returns made".)

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ITEM 18. Enter the total of alcoholic beverages removed from finished products inventory to manufacturing stock inventory for the purpose of redumping, relabeling, etc.

ITEM 19. Enter the totals of Items 17 and 18.

ITEM 20. Enter the actual physical inventory of all finished products on hand on the last day of the month on the New Jersey licensed premises and in the Federal-tax-paid sections of New Jersey licensed public warehouses including alcoholic beverages bottled and not removed from the bottling room. If such totals are not in agreement with the totals arrived at by deducting Item 19 from Item 16, the necessary plus or minus adjustment shall be made on Schedule "D". (See section 2107.)

Distribution of Item 20: Enter the totals of alcoholic beverages making up the total set forth in Item 20 according to exact location of same as follows:

(a) All finished products inventory on hand on the licensed premises.

(b) All finished products inventory held in the Federal-tax-paid sections of New Jersey licensed public warehouses. Set forth the name of each warehouse in which such alcoholic beverages are stored and the quantity therein.

"B-III"

Inventory of Tanks and Receptacles in Rectifying and Bottling Room

ITEM 21. Enter the actual physical inventory of all alcoholic beverages on hand on the first of the month in all tanks and receptacles.

ITEM 22. Enter the actual physical inventory of all alcoholic beverages on hand on the last day of the month in all tanks and receptacles.

2106. Schedule "C"—Inventory Control—Wineries.

Schedule "C" is an inventory control of alcoholic beverages in both Federal Bonded and Federal-tax-paid sections of the licensed premises and in the Federal-tax-paid sections of New Jersey licensed public warehouses, but shall not include "still wine" in fermenters, "vermouth" in processing tanks or "sparkling wines" that have not been permanently corked nor alcoholic beverages stored in United States Internal Revenue or United States Customs Bonded public warehouses. It shall be filed by all holders of winery licenses.

Distillers who operate a winery under their distiller's license are required to submit Schedule "C" in addition to Schedule "B".

If any transactions and operations affecting the inventory cannot be itemized on Schedule "C", attach a detailed description of such transactions to this schedule.

ITEM 1. Enter the actual physical inventory of all alcoholic beverages on hand on the first of the month. This entry will be the same as the entry in Item 14 for the preceding month.

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ITEM 2. Production—*Federal Bonded Wineries.* Entries in Item 2 under the proper beverage headings shall be substantiated by detailed production records and Federal reports.

ITEM 3. Enter the totals of alcoholic beverages received "in bond" on the licensed premises from other bonded premises, including any returns "in bond" accepted from customers (Schedule "WR-1") and transfers "in bond" from Bonded public warehouses to the licensed premises (Schedule "WR-2").

ITEM 4. Enter the total of all Federal-tax-paid alcoholic beverages received (Schedule "H-1"), except returns actually received from customers (See Item 5). Do not include transfers of Federal-tax-paid alcoholic beverages between New Jersey licensed public warehouses and the New Jersey licensed premises.

ITEM 5. Enter the total returns of Federal-tax-paid alcoholic beverages actually received from customers including alcoholic beverages accepted for reconditioning, etc. (Schedules "H-3" and "H-4").

ITEM 6. Total Items 1 to 5, inclusive.

ITEM 7. Enter the total of alcoholic beverages shipped "in bond" to other bonded premises and for "export", including returns "in bond" made to the source (Schedule "WR-2").

ITEM 8. Enter under the proper headings all alcoholic beverages used for manufacturing "in bond". Entries shall be substantiated by production records and Federal reports.

ITEM 9. Enter the totals of Schedule "A".

ITEM 10. Enter the totals of Schedule "E".

ITEM 11. Enter the totals of Schedule "D".

ITEM 12. Enter only actual losses from evaporation, shrinkage, etc., for the month, of bulk alcoholic beverages (other than sparkling wine), or any gains in either bonded or Federal-tax-paid sections. Do not include other bulk or bottled alcoholic beverages consumed on the premises, samples, family consumption and breakage which shall be set forth as line items on Schedule "D".

ITEM 13. Total Items 7 to 12, inclusive.

ITEM 14. Enter the actual physical inventory of all alcoholic beverages on hand in the bonded and Federal-tax-paid sections of the New Jersey licensed premises and in Federal-tax-paid sections of New Jersey licensed public warehouses on hand on the last day of the month. Entries in this item shall be supported by complete detailed permanent inventory records made and kept in accordance with sections 702 and 703.

ITEM 15. Enter the actual location of the inventory on hand on the last day of the month. Where alcoholic beverages are stored in the Federal-tax-paid section of a New Jersey licensed public warehouse, the name of each warehouse and quantities stored shall be given.

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ITEM 2. Production—*Federal Bonded Wineries.* Entries in Item 2 under the proper beverage headings shall be substantiated by detailed production records and Federal reports.

ITEM 3. Enter the totals of alcoholic beverages received "in bond" on the licensed premises from other bonded premises, including any returns "in bond" accepted from customers (Schedule "WR-1") and transfers "in bond" from Bonded public warehouses to the licensed premises (Schedule "WR-2").

ITEM 4. Enter the total of all Federal-tax-paid alcoholic beverages received (Schedule "H-1"), except returns actually received from customers (See Item 5). Do not include transfers of Federal-tax-paid alcoholic beverages between New Jersey licensed public warehouses and the New Jersey licensed premises.

ITEM 5. Enter the total returns of Federal-tax-paid alcoholic beverages actually received from customers including alcoholic beverages accepted for reconditioning, etc. (Schedules "H-3" and "H-4").

ITEM 6. Total Items 1 to 5, inclusive.

ITEM 7. Enter the total of alcoholic beverages shipped "in bond" to other bonded premises and for "export", including returns "in bond" made to the source (Schedule "WR-2").

ITEM 8. Enter under the proper headings all alcoholic beverages used for manufacturing "in bond". Entries shall be substantiated by production records and Federal reports.

ITEM 9. Enter the totals of Schedule "A".

ITEM 10. Enter the totals of Schedule "E".

ITEM 11. Enter the totals of Schedule "D".

ITEM 12. Enter only actual losses from evaporation, shrinkage, etc., for the month, of bulk alcoholic beverages (other than sparkling wine), or any gains in either bonded or Federal-tax-paid sections. Do not include other bulk or bottled alcoholic beverages consumed on the premises, samples, family consumption and breakage which shall be set forth as line items on Schedule "D".

ITEM 13. Total Items 7 to 12, inclusive.

ITEM 14. Enter the actual physical inventory of all alcoholic beverages on hand in the bonded and Federal-tax-paid sections of the New Jersey licensed premises and in Federal-tax-paid sections of New Jersey licensed public warehouses on hand on the last day of the month. Entries in this item shall be supported by complete detailed permanent inventory records made and kept in accordance with sections 702 and 703.

ITEM 15. Enter the actual location of the inventory on hand on the last day of the month. Where alcoholic beverages are stored in the Federal-tax-paid section of a New Jersey licensed public warehouse, the name of each warehouse and quantities stored shall be given.

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2107. Schedule "D"—Sales to Retailers and Miscellaneous Sales.

List: (a) alphabetically by individual accounts, or where permission has been granted in writing to report by daily totals or alphabetical totals, all sales made to retail licensees in New Jersey and total same.

Then set forth by line item entries:

(b) The total of sales to consumers. (Wineries and S. B. D. licensees only.)
(c) Samples, donations, miscellaneous sales including sales made under special permits.
(d) Sales in New Jersey: to National Guard Concessionaires, Coast Guard Units, U. S. O.; and to Army Personnel when beverages contain more than 3.2% alcohol by weight.
(e) Total Federal-tax-paid beer consumed on premises. (Breweries only.)
(f) Excessive losses in bottling. (Breweries only.)
(g) Breakage.
(h) Thefts.

Add these items to the total of sales to retail licensees, then if necessary enter:

(i) Adjustment to balance to physical inventory.

Total all the above items and enter final totals on the control sheet. Manufacturers shall include the totals in Schedules "B", "C", or "J".

Where there is no gallonage for any of the above line items, enter the word "None".

2108. Schedule "E"—Exemptions.

See sections 307, 308, 708a, 709a, 709b, 907 and 2004.

On Schedule "E" list, under separate headings by accounts giving the total for the month for each account and using a separate schedule for each State into which deliveries were made:

1. (a) Sales of alcoholic beverages for resale and consumption outside this State that were accompanied by actual transportation of the alcoholic beverages to points out of the State of New Jersey. (Wineries and breweries shall report shipments made in bond on Schedule "WR-2" only.)
   (b) Sales of alcoholic beverages for non-beverage purposes accompanied by actual transportation of the alcoholic beverages to points out of the State of New Jersey. (Certificates of Non-Beverage Use not required.)
   (c) Transfers of alcoholic beverages from a licensee's New Jersey inventory or withdrawals from bonded warehouses in New Jersey for his account which are delivered to himself at a point out of the State of New Jersey.

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(d) "Return Made" of alcoholic beverages actually delivered to points out of the State of New Jersey either direct to the original source or to others at points out of the State for the account of the original source. (See section 709a.) Such transactions shall be included in the report for the month in which the shipments were actually made.

(e) Sales of alcoholic beverages to voluntary unincorporated organizations of the United States Army, Navy or Coast Guard personnel, accompanied by actual transportation of the alcoholic beverages out of the State of New Jersey. (For sales and deliveries *in* New Jersey, see sections 2104 and 2107.)

(f) "Returns Accepted", where a non-resident New Jersey State licensee accepts returns of alcoholic beverages from a New Jersey RETAIL licensee at his premises outside this State, or the returned alcoholic beverages have been delivered for the State licensee's account to another point out-of-State, the total gallonage for such transactions shall be reported as a line item, under the heading: "Returns accepted from New Jersey Retail Licensees". These transactions shall also be reported on Schedule "H-3" as set forth in section 3109.

(g) Deliveries of alcoholic beverages actually made to a point outside the State of New Jersey for the account of the seller. (See sections 708a, 709a and 709b.)

Deliveries of alcoholic beverages to steamships at piers in New Jersey for "export" or "ship's supplies for consumption outside New Jersey" (see section 907).

2. A separate Schedule "E" for New Jersey shall be prepared listing under separate headings by accounts giving the total for the month for each account.

(a) Sales of alcoholic beverages for non-beverage use where delivery has been made *within* the State of New Jersey. (See section 301.)

(b) Inventory credit memoranda issued by the Beverage Tax Bureau which are submitted with the report.

Enter the total of all Schedules "E" on the control sheet.

Manufacturers will also include the total of the "E" Schedules on Schedules "B", "C", or "J", whichever is applicable.

2109. Schedule "F"—Claims for Exemption.

On this schedule, enter the following:

(a) A list of the Schedule "E" by States, giving the total gallonage for each State. (Do not include the New Jersey Schedule "E".)

(b) All Certificates of Non-Beverage use covering New Jersey sales submitted, with the report for which exemption is claimed. (See section 301.)

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(c) Each Beverage Tax Bureau inventory credit memo.
(d) Affidavits covering deliveries to steamships.

Enter the combined totals on the control sheet.

2110. Schedule "G"—Outstanding Claims for Exemption.

List according to date of original transaction all outstanding Certificates of Non-Beverage Use or affidavits covering sales to steamships, for which exemption will be claimed.

Do not enter these quantities on the control sheet.

Schedule "G" furnishes a continuous summary of outstanding claims for exemption for which certificates have not been submitted.

2111. Schedule "H"—Alcoholic Beverages Received During the Month; in Transit at the End of the Month; Returns Accepted from Customers.

Schedule "H-1"—Alcoholic Beverages actually received including bond withdrawals and purchases delivered direct to other licensees for the account of the reporting licensee.

List under separate headings, by accounts, the gallonage of alcoholic beverages:

(a) Actually received by the licensee in New Jersey or for the account of the licensee in the Federal-tax-paid section of a New Jersey licensed public warehouse. Do not include any returns accepted from customers (see Schedules "H-3" and "H-4"), or alcoholic beverages in transit (see Schedule "H-2").
(b) Withdrawn from Federal-bonded sections of United States Internal Revenue or United States Customs Warehouses; importations received ex-customs at a pier and bottled in bond alcoholic beverages withdrawn from bond. Give name of distiller, name of warehouse and name of transporter.
(c) Alcoholic beverages bottled for "export" and subsequently released for domestic sales.
(d) Purchased but delivered direct to other licensees for the account of the reporting licensee, in accordance with section 708a.

Make correct entries of the above in either Schedule "B" or "C" whichever is applicable.

[Wineries only: All winery licensees holding a Wine Wholesale license shall segregate all transactions in wines bottled by others and shall report the purchases, sales and inventories of same on the Wholesalers Tax report form whether or not the alcoholic beverages are Federal-tax-paid or in the bonded winery.]

Schedule "H-2"—Alcoholic Beverages in Transit at the end of the month.

List by accounts all alcoholic beverages shipped to the reporting licensee before the end of the month but not actually received on the licensed prem-

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ises or in the Federal-tax-paid section of a New Jersey licensed public warehouse for the account of the licensee until after the end of the month.

Do not total. Do not enter on the control sheet, as these items will appear in Schedule "H-1" of the report for the month in which the alcoholic beverages are actually received.

Schedule "H-3"—Returns accepted from customers on which tax credit or refund is claimed.

List by accounts all returns accepted from customers upon which tax credit or refund is claimed and for which inventory credit memoranda or credit memoranda have actually been issued; give the name, address and license number of each customer making the return, the serial number and date of each credit memorandum issued and the number of gallons as determined by actual gauging of the alcoholic beverages accepted as returns. (See section 403b.)

Where the alcoholic beverages are not actually received but are delivered upon the instructions of the seller to another licensee, proper entry shall be made on Schedule "H-3", giving the name, address and license number of the person from whom the alcoholic beverages were actually delivered for the account of the seller, and, in addition, the name, address and license number of the person to whom the alcoholic beverages were actually delivered:

(a) Where the return by a retailer involves the delivery for the account of the seller to another retailer, pursuant to another sale, a corresponding sales entry shall be made in the records of the seller and the sale to the retailer included in Schedule "D". (See section 709.)

(b) Where the return by a retailer involves the delivery for the account of the seller to a State licensee at a point within the State of New Jersey, pursuant to another sale, a corresponding sales entry shall be made in the records of the seller and the sale to the State licensee included in Schedule "A". (See section 709.)

(c) Where the return by a retailer involves the delivery for the account of the seller to a State licensee or non-licensee at a point located outside the State of New Jersey, pursuant to another sale, a corresponding entry shall be made in the records of the seller, the sale shall be included in Schedule "E". (See section 709a.)

Enter the totals on the control sheet, and include in Schedule "B", "C", or "J" whichever is applicable.

Do not claim tax credit or refund for the return unless the original sale has been tax paid in the present or some previous report.

Schedule "H-4"—Returns accepted from customers on which tax credit is not claimed.

List by accounts the number of gallons as determined by actual gauging and as shown by inventory credit memoranda, or credit memoranda issued by the seller, of any returns from customers accepted during the month on which the seller is not claiming tax credit or refund.

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Where the alcoholic beverages are not actually received by the seller but are delivered upon the instructions of the seller to another licensee, proper entry shall be made on Schedule "H-4", giving the name, address and license number of the person by whom the alcoholic beverages were actually delivered for the account of the seller, and, in addition, the name, address and license number of the person to whom the alcoholic beverages were actually delivered. (See sections 403 and 709-2.)

Include the totals on Schedule "B", "C", or "J" whichever is applicable.

2112. Schedule "J"—Applies only to Breweries and is composed of three sections.

Schedule "J-1"—Alcoholic Beverages Metered, Stamp Account, Bottled for Export.

Bottling Meter Summary—(Federal Forms 139).

Enter the meter number at the head of the column.

ITEM 1. Enter the meter reading of each bottling meter at the close of business the last day of the month reported upon.

ITEM 2. Enter the meter reading of each bottling meter at the opening of business on the first day of the month reported upon.

ITEM 3. Enter the difference of Item 1 minus Item 2.

ITEM 4. Enter the net adjustments made to the meter during the month.

ITEM 5. Enter the gross total of malt beverages and water metered through each meter after making allowance for any necessary meter adjustments allowed on Federal Form 139.

ITEM 6. Enter the total amount of water metered through each meter during the month.

ITEM 7. Enter the net amount of malt beverages metered through each meter to the bottling tanks during the calendar month. Totals of all meters must be extended to last two columns in accordance with the headings.

Summary—(Federal Forms 103).

ITEM 8. Enter the total number of barrels and gallons of Federal-tax-paid and Federal-tax-free for Export malt beverages "removed by pipe line for bottling". Total the gallonage. Where this total differs from the total of Item 7, attach an explanation.

ITEM 9. Enter the total number of barrels and gallonage "removed in barrels and kegs" Federal-tax-paid.

ITEM 10. Enter the total number of barrels and gallonage "removed in barrels and kegs" Federal-tax-free for export. Enter details in "WR-2".

Stamp Account—(Federal Forms 103).

ITEM 11. Enter the total number of stamps of each denomination "used on the pipe line" and if the number of barrels and the gallonage differs from the number of barrels and the gallonage of Federal-tax-paid malt beverages removed by pipe line under Item 8, attach an explanation.

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ITEM 12. Enter the total number of stamps of each denomination "used on barrels and kegs" and the total number of barrels and gallons. If the number of barrels and the gallonage differs from the number of barrels and the gallonage of Federal-tax-paid beer shown in Item 9, attach an explanation.

Record of Beer Bottled for Export—(Federal Forms 1626, 1689, etc.).

ITEM 13. Enter separately, according to size, and the total gallonage, the actual physical inventory of malt beverages bottled Federal-tax-free for export on the premises on the first day of the month. Do not include any malt beverages remaining in bottling tanks.

ITEM 14. Enter separately according to size, the total number of cases produced during the month Federal-tax-free for export and the total gallonage.

ITEM 15. Enter separately according to size, the total number of cases and the total gallonage accepted in bond as "returns" after having been shipped Federal-tax-free for export. The individual transactions making up this total shall be listed on Schedule "WR-1" and the total gallonage shall be included in Schedule "J-3" Item 3c.

ITEM 16. Enter separately, according to size, the total number of cases shipped Federal-tax-free for export and the total gallonage. The individual transactions making up this total shall be listed on Schedule "WR-2" and if there are any discrepancies, attach an explanation.

ITEM 17. Enter separately, according to size, the total number of cases and the total gallonage of malt beverages bottled tax free for export that have been Federal-tax-paid during the month.

ITEM 18. Enter separately, according to size, and the total gallonage, the actual physical inventory of malt beverages bottled Federal-tax-free for export remaining on the premises on the last day of the month. Do not include any malt beverages remaining in bottling tanks.

Schedule "J-2"—Bottling Production: Losses.

ITEM 1. Enter the actual physical inventory of malt beverages in all bottling tanks at the opening of business on the first day of the month in barrels and gallons.

ITEM 2. Enter the total number of barrels and the gallons metered through all bottling tank meters, both Federal-tax-paid and Federal-tax-free.

ITEM 3. Enter the totals of Item 1 and Item 2.

ITEM 4. Enter the actual physical inventory of malt beverages in all bottling tanks at the close of business on the last day of the month in barrels and gallons.

ITEM 5. Enter the total amount of malt beverages used (Item 3 minus Item 4).

ITEM 6. Enter separately, according to size, the total number of cases of Federal-tax-paid malt beverages produced during the month. These figures shall be taken from the licensee's daily count of cases produced, and if

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there is a difference between this total and the total number of cases received in the warehouse during the month, attach an explanation.

ITEM 7. Enter separately and according to size and gallons, the actual number of cases of Federal-tax-free for export malt beverages produced during the month.

ITEM 8. Enter separately and according to size, the number of cases and the gallons of malt beverages taken from the bottling line for use as drinkers before being counted in the total production.

ITEM 9. Enter separately and according to size, the total number of cases and the gallons of malt beverages taken from the bottling line for testing and analysis before being counted in the total production.

ITEM 10. Enter separately and according to size, the number of cases and the gallons of rejects and shorts taken from the line before being counted in the total production. [Any rejects and shorts taken from the line and consumed on the premises shall not be included in Item 10, but shall be included in Item 8.]

ITEM 11. Enter the total of Items 6 to 10, inclusive.

ITEM 12. Enter the gallonage of malt beverages unaccounted for (Item 5 minus Item 11).

ITEM 13. Enter the total gallons shown in Item 5 above.

ITEM 14. Allowable loss percentage.

ITEM 15. Enter the total gallons of allowable loss (Item 13 multiplied by Item 14).

ITEM 16. Enter the difference (Item 12 after deducting Item 15). If this item results in a credit, leave the space blank. If the result is a debit also enter it as line item "Excess Bottling Losses" on Schedule "D" and in "J-3", Items 2F and 5G.

Schedule "J-3"—Brewery Inventory Control.

ITEM 1. Enter the actual physical inventory on hand at the opening of business on the first day of the month of Federal-tax-paid malt beverages and including case goods under Federal Export bond.

ITEM 2. Enter the production figures from "J-1", Item 9, for barrels and kegs and from "J-2", Items 6, 7, 8, 10, and 16 for case goods in their respective line items.

ITEM 3. (A and B) Enter the total returns accepted of Federal-tax-paid malt beverages actually received from customers, including beverages to be re-conditioned or dumped.

(C) Enter the gallonage of any transactions not provided for above which will increase the working stock. Include the total gallonage of case malt beverages accepted in bond as "returns" after having been shipped Federal-tax-free in export bond.

ITEM 4. Enter the total of Items 1, 2, and 3.

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ITEM 5. (A) Enter the total of Schedule "A".

(B) Enter the total of Schedule "E" including the gallonage of bottled beer dumped for tax credit or refund under supervision of either the Federal Alcoholic Tax Unit or the Beverage Tax Bureau.

(C) to (F incl.) Enter the total of retail sales and other line items from Schedule "D". Also include under Item C, bottled malt beverages dumped without approval of the Federal Alcohol Tax Unit or the Beverage Tax Bureau.

(G) Enter the excessive losses in bottling as shown in "J-2", Item 16.

(H) Enter the gallonage necessary to balance to physical inventory as shown on Schedule "D".

(I) Enter the total gallonage of malt alcoholic beverages shipped in cases under Federal Export bond (from Schedule "WR-2").

(J) Enter the total of Federal-tax-paid malt beverages returned to rest tanks.

(K) Enter the total gallons of barreled malt beverages destroyed under brewmaster's supervision and attach an explanation of any other gallonage included in this item.

ITEM 6. Enter the total of all disposals under Item 5.

ITEM 7. Enter the actual physical inventory on hand at the close of business on the last day of the month of Federal-tax-paid malt beverages and including case goods under Federal Export bond.

ITEM 8. Segregate Federal-tax-paid malt beverages in barrels and kegs from Federal-tax-paid case goods and case goods held under Federal Export bond, and set forth the total gallonage of each group. In addition, set forth the total gallonage in licensed warehouses other than the brewery premises.

2113. Schedule "WR"—Warehouse Receipts and "In Bond" Transactions.

These transactions shall be grouped separately on the schedules, each group properly headed. Where it is impossible to determine the wine gallons, and records show proof gallons only; the gallonage reported shall be marked "P. G." or "Proof Gallons".

Schedule "WR-1"

(a) *Purchases of Warehouse Receipts:*

List all transactions in acquiring, by purchase or otherwise, warehouse receipts, contracts and other documents given upon the storage of alcoholic beverages in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond.

Manufacturers shall include warehouse receipts received by them for the purpose of bottling the alcoholic beverages for others.

(b) *Purchases of Alcoholic Beverages "In Bond" Where the Warehouse Receipts Are Not Actually Received:*

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List all purchases and returns received "in bond", of alcoholic beverages stored in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond for which no warehouse receipts have been received.

(c) *Wineries Only—Purchases and Returns Received "In Bond".*

List under separate headings:

(1) all purchases of warehouse receipts covering alcoholic beverages stored in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond.

(2) all purchases of wine in bulk received "in bond" on the licensed premises.

(3) all purchases of bulk alcoholic beverages "in bond" where they are placed in the bonded section of a public warehouse.

(4) all bulk alcoholic beverages "in bond" received on the licensed premises for the purpose of bottling for others.

(5) returns received of bulk alcoholic beverages "in bond".

Schedule "WR-2"

(a) *Sales of Warehouse Receipts:*

List all transactions in selling or otherwise disposing of warehouse receipts, contracts and other documents given upon the storage of alcoholic beverages in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond.

(b) *Sales of Alcoholic Beverages "In Bond" Not Involving the Actual Delivery of Warehouse Receipts:*

List all sales and returns made "in bond" of alcoholic beverages stored in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond not involving the actual delivery of warehouse receipts.

(c) *Withdrawals from Bond:*

List all withdrawals from bond of alcoholic beverages stored in New Jersey under United States Internal Revenue or United States Customs bond. The entries in group (c) shall also be set forth on Schedule "H-1".

(d) *Wineries Only—Sales, Transfers and Returns Made "In Bond".*

List under separate headings:

(1) all sales and returns made of alcoholic beverages in bulk "in bond" to other bonded wineries from inventory in the bonded premises.

(2) all transfers of alcoholic beverages in bulk "in bond" from bonded public warehouses to the licensed premises.

(e) *Breweries Only—Sales "In Bond":*

List all "in bond" sales or shipments of malt alcoholic beverages. The transactions shall be supported by landing certificates or other proof satisfactory to the Director, on file on the licensee's premises.

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Schedule "WR-3"

(a) *Inventory of Warehouse Receipts:*

List all warehouse receipts, contracts and other documents owned and controlled on the last day of the month, given upon the storage of alcoholic beverages stored in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond.

(b) *Inventory of Alcoholic Beverages "In Bond" Where Warehouse Receipts Have Not Been Received:*

List all alcoholic beverages stored "in bond" in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond on the last day of the month, for which no warehouse receipts have been received.

Breweries shall not list on Schedule "WR-3" inventory of alcoholic beverages in the bonded premises in New Jersey. Such inventory shall be listed on Schedule "J-3".

2114. Procedure Where Statements Disagree.

If the statements or quantities shown in any part of the report made to the Director do not agree with the records or a report made to any other authority, attach a detailed explanation to the report.

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PART III

Rules, Regulations and Instructions Concerning Wholesalers and State Beverage Distributors

ARTICLE XXX

GENERAL

3001. Passage of Tax.

See section 203.

3002. Out-of-State Sales and Returns—Exemptions.

See sections 307, 307a, 308, 708a, 709a, 709b, 907, 2004 and 2108.

3003. Consignee's Certificates.

Voided—July 1, 1944.

3004. Samples Taxable.

See section 809.

3005. Consumer Sales.

See sections 701 and 2002.

3006. Tax Exemptions for Non-Beverage Use.

See sections 301, 301a and 2108.

ARTICLE XXXI

REPORTS

The following instructions specifically concern the method of filling out the Wholesaler's—State Beverage Distributor's Tax Sales Report and shall be used in conjunction with the General Sections of the Rules and Regulations.

3101. Number of Reports Required.

A tax Sales Report shall consist of a control sheet supported by detailed information to be given on schedules.

If any schedule supporting the control sheet is not required in making the report for any particular month, this shall be indicated on the control sheet by entering the word "no" thus:

Schedule "A" consisting of..**no**..sheets.

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Number of Copies to be Made, Filed and Retained Whether or Not Any Business is Transacted:

	Make	*File with Beverage Tax Bureau	**Retain in File of Licensee
Control Sheet	3 copies	2 copies	1 copy
Schedules "A", "D", "F", "G", "H", "WR-1", "WR-2", "WR-3"	3 "	2 "	1 "
Schedule "E"	4 "	3 "	1 "
Certificates of Non-beverage Use	1 "	1 "	0 "

**File reports with the Beverage Tax Bureau, State House, Trenton, N. J., on or before the 15th day of each month.*

***One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for 5 years, for examination by the Director.*

3102. Consolidated Reports.

See section 811.

3103. Entries in Schedules to be by Accounts.

See section 2103.

3104. Schedule "A"—Sales and "Returns Made" Within This State to State Licensees—Army, Air Corps, Navy or National Guard Organizations—Non-Licensees for Storage.

On Schedule "A", list under separate headings, by accounts, giving the total for the month for each account:

(a) All sales of alcoholic beverages made and delivered to the licensed premises in New Jersey, of manufacturers, wholesalers, State beverage distributors, and plenary retail transit licensees or to New Jersey licensed public warehouses for the account of such State licensees, on which sales and deliveries the tax has been passed to the purchaser.

Where alcoholic beverages in bulk are ordered withdrawn from Federal bond by a wholesaler and released to a manufacturer for the purpose of bottling, the wholesaler shall not report the transaction on Schedule "A" but shall report the transaction on Schedule "WR-2" as a disposal of the warehouse receipt or the alcoholic beverages to the manufacturer for bottling. (Also see section 2113.)

(b) Sales of alcoholic beverages to State licensees located within New Jersey involving the actual delivery of the alcoholic beverages from a point other than the seller's premises. Proper notation shall be made on Schedule "A" by the seller as to the name, address, and license number of the person who actually made the shipment upon instructions of the seller, and the point from which shipment was made. In addition, the seller shall show the name, address and license number of the actual consignee or purchaser. The person who actually made the shipment shall likewise report the name, address and license number of the person to whom shipment was delivered, and, in addition, the name, address and license number of the person for whose account shipment was made. Such transactions shall be segregated by the seller and by the shipper from sales made direct from the seller's premises. (Refer to

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section 708a—"Recording Shipments to Persons other than the Actual Purchaser".)

(c) Sales of alcoholic beverages to voluntary unincorporated organizations of the Army, Air Corps, Navy or National Guard personnel, where delivery is made within this State. The total of each account shall be listed as a separate line item, with the name, address and location of each organization. (See section 2108 for out-of-State sales and deliveries.)

(d) Sales and "Returns Made" where delivery has been made to a licensed public warehouse in New Jersey for temporary storage for the account of non-licensees. (See section 307a.)

(e) "Returns Made" to other State licensees where delivery has been made to the licensed premises of such licensees or to New Jersey licensed public warehouses at a point within the State of New Jersey.

(f) "Returns Made" to the actual source but delivered to another licensee in New Jersey for the account of the source, or to a New Jersey licensed public warehouse, and placed therein in the name supplied by the source. Entries on the schedule shall be made by the shipper and by the source in accordance with section 709.

(g) "Returns Made" for the account of an out-of-State source, not licensed, which involve delivery to State licensees within the State of New Jersey or to New Jersey licensed public warehouses, shall be reported on Schedule "A".

"Returns Made", where actual delivery has been made to a point outside the State of New Jersey, shall not be entered on Schedule "A" but shall be entered on Schedule "E". (See section 2108.)

Enter the combined totals on the control sheet.

3105. Schedule "D"—Sales to Retailers and Miscellaneous Sales.

See section 2107.

3106. Schedule "E"—Exemptions.

See sections 307, 308, 708a, 709a, 709b, 907, 2004 and 2108.

3107. Schedule "F"—Claims for Exemption.

See sections 301 and 2109.

3108. Schedule "G"—Outstanding Claims for Exemptions.

See sections 301 and 2110.

3109. Schedule "H"—Alcohol and Alcoholic Beverages Received During the Month; in Transit at the end of the Month; Returns Accepted from Customers.

Schedule "H-1"—Alcoholic beverages actually received including bond withdrawals and purchases delivered direct to other licensees for the account of the reporting licensee.

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List under separate headings, by accounts, the gallonage of alcoholic beverages:

(a) Actually received by the licensee in New Jersey or for the account of the licensee in the Federal-tax-paid section of a New Jersey licensed public warehouse. Do not include any returns accepted from customers (see Schedules "H-3" and "H-4") or alcoholic beverages in transit (see Schedule "H-2").

(b) Withdrawn in cases from Federal bonded sections of United States Internal Revenue or United States Customs Warehouses, or importations received ex-customs at a pier giving name of distiller, warehouse and transporter. Alcoholic beverages in bulk ordered withdrawn and delivered for bottling to a manufacturer shall not be reported on Schedule "H-1" but shall be reported on Schedule "WR-2". (See sections 2113 and 3104a.)

(c) Purchased but delivered direct to other licensees in New Jersey for the account of the reporting licensee, in accordance with section 708.

(d) Wine wholesalers who are the holders of a winery license and operate a Federal bonded winery shall segregate all transactions in wines bottled by others and shall report the purchases, sales and inventories of same on the wholesalers report form. The reporting must include bonded and Federal-tax-paid alcoholic beverages.

Enter the totals on the control sheet.

Schedule "H-2"—Alcoholic beverages in Transit, at the end of the month.

List by accounts all alcoholic beverages shipped to the reporting licensee before the end of the month but not actually received on the licensed premises or in the Federal-tax-paid section of a New Jersey licensed public warehouse for the account of the licensee until after the end of the month.

Do not total. Do not enter on the control sheet, as these items will appear in Schedule "H-1" of the report for the month in which the alcoholic beverages are actually received.

Schedule "H-3"—Returns accepted from customers on which tax credit or refund is claimed.

List by accounts all returns accepted from customers, upon which tax credit or refund is claimed and for which inventory credit memoranda or credit memoranda have actually been issued; give the name, address, and license number of each customer making the return, the serial number and date of each credit memorandum issued, and the number of gallons as determined by actual gauging of the alcoholic beverages accepted as returns.

Where the alcoholic beverages are not actually received but are delivered upon the instructions of the seller to another licensee, proper entry shall be made on Schedule "H-3", giving the name, address and license number of the person from whom the alcoholic beverages were actually delivered for the account of the seller, and the name, address and license number of the person to whom the alcoholic beverages were actually delivered.

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(a) Where the return by a retailer involves the delivery for the account of the seller to another retailer, pursuant to another sale, a corresponding sales entry shall be made in the records of the seller and the sale to the retailer included in Schedule "D". (See section 709.)

(b) Where the return by a retailer involves the delivery for the account of the seller to a State licensee at a point within the State of New Jersey pursuant to another sale, a corresponding sales entry shall be made in the records of the seller and the sale to the State licensee included in Schedule "A". (See section 709.)

(c) Where the return by a retailer involves the delivery for the account of the seller to a State licensee or non-licensee at a point located outside the State of New Jersey pursuant to another sale, a corresponding entry shall be made in the records of the seller and the sale shall be included in Schedule "E". (See section 709a.)

Enter the totals on the control sheet.

Do not claim tax credit or refund for the return unless the original sale has been tax paid in the present or some previous report.

Schedule "H-4"—Returns accepted from customers on which tax credit is not claimed.

List by accounts, the number of gallons as determined by actual gauging and as shown by inventory credit memoranda or credit memoranda issued by the seller, of any returns from customers accepted during the month on which the seller is not claiming tax credit or refund.

Where the alcoholic beverages are not actually received by the seller but are delivered upon the instructions of the seller to another licensee in New Jersey, proper entry shall be made on Schedule "H-4", giving the name, address and license number of the person by whom the alcoholic beverages were actually delivered for the account of the seller, and the name, address and license number of the person to whom the alcoholic beverages were actually delivered. (See sections 403 and 709–2.)

Enter the totals on the control sheet.

3110. Schedule "WR"—Warehouse Receipts and "In Bond" Transactions.

See section 2113.

3111. Inventories.

Set forth in the inventory statement and on the control sheet the quantities of alcoholic beverages on hand at the beginning and end of the month as determined by physical inventories. Include all alcoholic beverages on the licensed premises in New Jersey or stored in the Federal-tax-paid sections of New Jersey licensed public warehouses or steamship piers. (See section 703.)

Do not include alcoholic beverages stored in United States Internal Revenue or United States Customs Warehouses under Federal bond.

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Wine wholesalers will include alcoholic beverages bottled by others but stored in a bonded winery in New Jersey.

3112. Procedure Where Statements Disagree.

If the statements or quantities shown in any part of the report made to the Director do not agree with the records or a report made to any other authority, attach a detailed explanation to the report.

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PART IV

Rules, Regulations and Instructions Concerning Alcoholic Beverage Warehouse Receipts Licensees

ARTICLE XL

GENERAL

4001. Purchases and Sales.

Warehouse receipts licensees, when purchasing or selling warehouse receipts, given upon the storage of alcoholic beverages in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond, shall report the purchase or sale of the receipt as such.

Warehouse receipts licensees, whose places of business are located outside of the State of New Jersey, shall include in their reports any sales made to a person having a New Jersey license or giving, or known to have, a New Jersey address.

4002. Samples and Gifts Taxable.

See sections 808 and 809.

4003. Records Required.

See section 701.

4004. Consolidated Reports.

See section 811.

ARTICLE XLI

REPORTS

The following instructions specifically concern the method of filling out the Warehouse Receipts Licensees' Reports and shall be used in conjunction with the General Sections of the Rules and Regulations.

4101. Number of Reports Required.

A Warehouse Receipts Licensee's Report shall consist of a control sheet supported by detailed information to be given on schedules. If any schedule supporting the control sheet is not required in making the report for any particular month, this shall be indicated on the control sheet by entering the word "no" thus:

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Schedule "WR-1" consisting of..**no**..sheets.

Number of Copies to be Made, Filed and Retained Whether or Not Any Business is Transacted:

	Make	*File with Beverage Tax Bureau	**Retain in File of Licensee
Control Sheet	3 copies	2 copies	1 copy
Schedules "WR-1", "WR-2", "WR-3", "WR-4"	3 "	2 "	1 "

**File reports with the Beverage Tax Bureau, State House, Trenton, N. J., on or before the 15th day of each month.*

***One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for 5 years, for examination by the Director.*

All gallonage entries shall be made in wine gallons of 128 fluid ounces. Where it is impossible to determine the wine gallons, and records show proof gallons only, the gallonage reported shall be marked "P. G." or "Proof Gallons."

Entries in schedules shall be in alphabetical order.

4102. Schedule "WR-1"—Purchases of Warehouse Receipts.

List all transactions in purchasing, accepting or otherwise obtaining or acquiring warehouse receipts given upon the storage of alcoholic beverages in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond.

4103. Schedule "WR-2"—Sales of Warehouse Receipts.

List all sales to any person having a New Jersey license or giving or known to have a New Jersey address:

(a) Warehouse receipts given upon the storage of alcoholic beverages in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond;

(b) All other receipts, certificates, contracts or other documents given upon the storage of alcoholic beverages in Federal-tax-paid sections of a New Jersey licensed public warehouse.

These shall be grouped separately, each group properly headed and listed by accounts in alphabetical order.

4104. Schedule "WR-3"—Inventory of Warehouse Receipts.

List in the same manner as set forth for Schedule "WR-2" all warehouse receipts and all other receipts, certificates, contracts or other documents given upon the storage of alcoholic beverages in New Jersey or representing the same, of which the licensee is the owner and in possession and in control of at the end of the month.

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4105. Schedule "WR-4"—Alcoholic Beverages Received.

List all alcoholic beverages actually received in New Jersey, as samples or otherwise, from any source whatsoever, during the month covered by the report. Particular attention shall be paid to the column headed "Document number of goods which this sample represents".

Enter the totals on the control sheet.

If any such alcoholic beverages received cannot be definitely identified with the number of a warehouse receipt, receipt, certificate, contract, agreement or other document of which the licensee is the owner and in possession of and in control of at the time of receiving such alcoholic beverages, a complete detailed explanation shall be attached to the schedule, giving the name, address and license number of the person from whom the alcoholic beverages were received.

4106. Procedure Where Statements Disagree.

If the statements or quantities shown in any part of the report made to the Director do not agree with a report made to any other authority, attach a detailed explanation to the report.

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PART V

Rules, Regulations and Instructions Concerning Public Warehouse Licensees

ARTICLE L

GENERAL

5001. Temporary Storage by a Non-Licensee.

(a) The delivery of alcoholic beverages from without this State into a licensed public warehouse in this State for temporary storage by any person other than the holder of a license shall be exempt from the alcoholic beverage tax, provided that such alcoholic beverages, when released from storage are actually transported outside of this State by a New Jersey licensed transporter. (See section 309.)

(b) The delivery of alcoholic beverages by a State licensee into a licensed public warehouse in this State for temporary storage by any person other than the holder of a license shall be exempt from the tax, provided that such alcoholic beverages, when released from storage, are actually transported outside of this State by a licensed transporter.

To obtain exemption in such cases the public warehouse licensee, before effecting a release of the alcoholic beverages shall secure and retain a written receipt signed by the licensed transporter setting forth his vehicle license number, the kind and quantity of alcoholic beverages, cases, barrels or other units, the wine gallons, the name and address of the non-licensee who caused the alcoholic beverages to be temporarily stored and the name and address of the person to whom the alcoholic beverages are to be delivered out of this State.

5002. Releases to State Licensees.

New Jersey public warehouse licensees may release alcohol or alcoholic beverages stored by State licensees either directly or upon the order of the owner, to a State licensee without payment of the tax, provided such alcoholic beverages are removed in a vehicle owned or controlled by such licensees or by a New Jersey licensed transporter.

5003. Releases to Retail Licensees and Special Permittees.

New Jersey public warehouse licensees shall be liable for the payment of the alcoholic beverage tax on alcohol or alcoholic beverages released to the holders of retail licenses or to any person not licensed in this State unless:

(a) The alcoholic beverages were stored in the Federal-tax-paid section of the warehouse in the name of the retailer by the retailer or by a State licensee; or

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(b) The alcoholic beverages are released on the written order and from the stock of a State licensee; or

(c) The alcoholic beverages are released pursuant to a special permit and the tax on the sale or delivery has been paid as evidenced by a tax receipt issued by the Director and in the possession of the public warehouse licensee.

(d) The alcoholic beverages are released in accordance with the provisions of section 5001.

All copies of tax receipts shall be retained by the public warehouse licensee for inspection by the Director.

5004. Releases from Federal Bond for Out-of-State Deliveries.

Where the alcoholic beverages which are sought to be released from Federal bond are to be delivered to a point outside of the State of New Jersey, the public warehouse licensee may release such alcoholic beverages without payment of the tax to the holder of the warehouse receipt embracing the same or to his representative, provided that immediately following such release the alcoholic beverages shall be handed over by the public warehouse licensee to the holder of a New Jersey transportation license or special permit for immediate delivery to a point outside of the State of New Jersey.

In all such cases, the public warehouse licensee, before effecting a release, shall secure and retain a written receipt signed by the transportation licensee or special permittee or his duly authorized representative, which receipt shall set forth the license number of vehicle, the kind of alcoholic beverage, the number of cases, barrels or other units, the wine gallons, the name of the owner of the warehouse receipt embracing the alcoholic beverages and the name and address of the person to whom the alcoholic beverages are to be delivered.

5005. Reporting Losses by Theft or Breakage.

Taxable. See section 810.

New Jersey public warehouse licensees shall use Schedule "WR-4" to list all breakage or theft of alcoholic beverages from the Federal-tax-paid section of a warehouse, total same and transmit it with each monthly report and a certified check for the taxes shown to be due.

ARTICLE LI

REPORTS

The following instructions specifically concern the method of filling out Public Warehouse Licensees' Reports and shall be used in conjunction with the General Section of the Rules and Regulations.

5101. Number of Reports Required.

A report shall consist of a control sheet supported by detailed information to be given on schedules. If any schedule supporting the control sheet is not

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required in making the report for any particular month, this shall be indicated on the control sheet by entering the word "no" thus:

Schedule "R" consisting of..**no**..sheets.

Number of Copies to be Made, Filed and Retained Whether or Not Any Business is Transacted:

	Make	*File with Beverage Tax Bureau	**Retain in File of Licensee
Control Sheet	3 copies	2 copies	1 copy
Schedules "R", "RR", "S"	3 "	2 "	1 "
Schedule "T"	4 "	3 "	1 "
Schedule "WR-4"	3 "	2 "	1 "

**File reports with the Beverage Tax Bureau, State House, Trenton, N. J., on or before the 15th day of each month.*

***One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for 5 years, for examination by the Director.*

5102. Entries in Schedules.

In preparing schedules, list each transaction in alphabetical order or daily sequence for the month reported upon. Where it is impossible to determine the wine gallons, and records show proof gallons only, the gallonage reported shall be marked "P. G." or "Proof Gallons".

All entries shall be made in wine gallons of 128 fluid ounces.

5103. Schedule "R"—Receipts in Bond.

List under separate headings:

(a) All receipts of alcoholic beverages in the Federal bonded section of the warehouse, including transfers of title within the warehouse.

(b) All alcoholic beverages bottled in bond, giving the name, address and license number of the person for whom the alcoholic beverages were bottled.

5104. Schedule "RR"—Receipts in Federal-Tax-Paid Section.

List all receipts of alcoholic beverages in the Federal-tax-paid section of the warehouse, including transfers of title within the warehouse.

5105. Schedule "S"—Releases for Delivery in This State.

List under separate headings, where delivery is to a consignee located **within** the State of New Jersey:

(a) All transfers of alcoholic beverages "in bond" including transfers of title within the warehouse.

(b) All releases of alcoholic beverages from the Federal bonded section of the warehouse.

(c) All releases of alcoholic beverages from the Federal-tax-paid section of the warehouse, including transfers of title within the warehouse.

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5106. Schedule "T"—Releases for Delivery Outside of This State.

List under separate headings, where delivery is to a consignee located **outside** of the State of New Jersey:

(a) All transfers of alcoholic beverages "in bond".

(b) All releases of alcoholic beverages from the Federal bonded section of the warehouse.

(c) All releases of alcoholic beverages from the Federal-tax-paid section of the warehouse.

A separate Schedule "T" shall be used for each State into which deliveries were made.

5107. Schedule "WR-4"—Losses by Theft or Breakage.

List according to accounts the quantities of any alcoholic beverages broken or stolen during the month. (See section 5005.)

5108. Procedure Where Statements Disagree.

If the statements or quantities shown in any part of the report made to the Director do not agree with the records or a report made to any other authority, attach a detailed explanation to the report.

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PART VI

Rules, Regulations and Instructions Concerning Transportation Licensees and Special Permittees to Transport Alcoholic Beverages

ARTICLE LX

GENERAL

6001. Taxability of Deliveries of Alcoholic Beverages.

A licensed transporter is entitled to exemption from tax on delivery of alcoholic beverages in this State only when the delivery from without this State shall have been made at the instance of or to a State licensee.

If the licensed transporter makes a delivery or other disposition of alcoholic beverages in this State to a person other than a State licensee, the licensed transporter shall be liable for the tax unless such tax shall have been previously paid or secured.

If the licensed transporter fails to deliver all alcoholic beverages given into his custody as set forth on a waybill, bill of lading, or other evidence of delivery from a consignor without this State the transporter shall be liable for the tax on the alcoholic beverages not delivered to the consignee within the State of New Jersey, unless proof is furnished satisfactory to the Director of other disposition out of the State.

Delivery of alcoholic beverages to a retail licensee from a non-licensee shall render the licensed transporter liable for the tax thereon, unless such tax shall have been previously paid or secured.

Delivery of alcoholic beverages upon which the tax has not been paid or secured, to governmental agencies and concessionaires, in this State (see section 905a and 906), will render the licensed transporter making the delivery liable for payment of the tax.

The delivery of alcoholic beverages by transporters to a steamship company or to a ship at a pier in New Jersey from a consignor who is not the holder of a New Jersey license renders the transporter liable for the tax unless (a) the tax has been previously paid, (b) the alcoholic beverages are delivered under "Cord and Seal", (c) the alcoholic beverages are consigned to a point outside this State.

No tax imposed shall be payable by the holder of a special permit to transport alcoholic beverages from a licensed public warehouse or the premises of a State licensee in this State or from or between piers of import in this State to points outside this State, in accordance with the provisions of such permits, provided that the alcoholic beverages are actually removed from the State by the special permittee.

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6002. Transportation Through State.

See section 310.

6003. Consolidated Reports.

See section 811.

6004. Delivery Slips, Freight Bills Required.

See section 710.

6005. Alcoholic Beverage Records to be Kept Separate.

See section 704.

ARTICLE LXI

REPORTS

The following instructions specifically concern the method of filling out the Transportation Licensee's or the Special Permittee's Report and shall be used in conjunction with the General Sections of the Rules and Regulations.

6101. Number of Reports Required.

A report covering the transportation of alcoholic beverages shall consist of a control sheet supported by detailed information to be given on schedules. If any schedule supporting the control sheet is not required in making the report for any particular month, this shall be indicated on the control sheet by entering the word "no" thus:

Schedule "L" consisting of..**no**..sheets.

Licensees may obtain permission to attach to the report a copy of each bill of lading or waybill instead of listing each transaction on the schedule. Application for such permission shall be made in writing, stating reasons therefor, and attaching sample waybill or bill of lading. Where permission is granted in writing by the Director, such waybills or bills of lading shall be submitted in separate groups arranged alphabetically by consignees and securely attached to the schedule to which they apply.

Number of Copies to be Made, Filed and Retained Whether or Not Any Business is Transacted:

	Make	*File with Beverage Tax Bureau	**Retain in File of Licensee
(a) **By Transportation Licensees:**			
Control Sheet	2 copies	1 copy	1 copy
Schedules "L" and "N"	2 "	1 "	1 "
Schedule "M"	3 "	2 "	1 "
(b) **By Special Permittees:**			
Control Sheet	2 "	1 "	1 "
Schedule "M-N"	3 "	2 "	1 "

**File reports with the Beverage Tax Bureau, State House, Trenton, N. J., on or before the 15th day of each month.*

***One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for 5 years, for examination by the Director.*

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6102. Penalties for Failure to File Reports or to Pay Taxes.

See sections 501, 502 and 503.

Transportation Licensees:

In preparing schedules list each transaction in alphabetical order or daily sequence segregated as to Federal tax-paid and "in bond" shipments.

6103. Schedule "L"—Alcoholic Beverages Transported Within the State.

In lieu of reporting each shipment made from a point in New Jersey to another point in New Jersey licensees will certify on the control sheet that all such deliveries for the month were made for the account of New Jersey licensees.

Such bulk certification on Schedule "L" may not be used for shipments from a point outside of the State when they are picked up at the platform of a railroad or a forwarding company for delivery in New Jersey. These transactions must be shown on Schedule "N" in detail as required by paragraph 6105 of the Rules and Regulations as they are classed as alcoholic beverages being transported **into** this State.

6104. Schedule "M"—Alcoholic Beverages Transported to Places Out of the State.

List each shipment of alcoholic beverages transported from a place in New Jersey to a place outside New Jersey during the month, giving the detailed information required by the schedule.

A separate Schedule "M" shall be used for each state into which deliveries were made.

6105. Schedule "N"—Alcoholic Beverages Transported Into This State.

List each shipment of alcoholic beverages transported from a place outside of New Jersey to a place within New Jersey during the month, giving the detailed information required by the schedule.

Special Permittees:

In preparing schedule, list each transaction in alphabetical order or daily sequence segregated as to Federal tax-paid and "in bond" shipments.

6106. Schedule "M-N"—Out-of-State and Pier Deliveries—Returns.

On Schedule "M-N" list:

(a) All deliveries of alcoholic beverages picked up at a place in New Jersey and delivered to a place outside of New Jersey.

(b) All return shipments to the original sources within New Jersey from places outside of New Jersey.

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(c) All deliveries of alcoholic beverages transported to a pier in New Jersey or from one pier to another in New Jersey for re-shipment to a place outside this State.

Deliveries and returns shall be listed separately on the schedule, each group properly headed.

A separate Schedule "M-N" shall be used for each state into which deliveries were made.

Transportation Licensees and Special Permittees:

6107. Recording and Reporting Shipments Involving More Than Two Persons.

Where a transporter transports alcoholic beverages on instructions from a person other than the consignor or consignee, the name, address and license number of the consignor, of the consignee, and of the person from whom the instructions are received shall be set forth on the waybill, delivery ticket, and invoice, and also upon the proper schedule of the transporter's report, in addition to the other detail required by the schedule.

6108. Transfers from One Transporter to Another in Course of Delivery.

Where transfers are made from one transporter to another transporter in the course of delivery, each transporter shall set forth on his waybill, delivery ticket, and invoice, and also upon the proper schedule of his report, the name, address and license number of the transporter to or from whom the transfer was made, the name, address and license number of the original consignor and the ultimate consignee, and the place at which the transfer was made, in addition to the other detail required by the schedule.

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PART VII

Rules, Regulations and Instructions Concerning Plenary Retail Transit Licensees

ARTICLE LXX

GENERAL

7001. Purchases.

A Plenary Retail Transit Licensee shall report all purchases of alcoholic beverages actually received in New Jersey including bond withdrawals, alcoholic beverages received in the Federal-tax-paid section of a New Jersey licensed public warehouse, and all transfers received in New Jersey from stock maintained outside this State.

7002. Sales.

Sales of alcoholic beverages in New Jersey by a Plenary Retail Transit Licensee are taxable. (See definition of Sale, section 101.)

ARTICLE LXXI

REPORTS

The following instructions specifically concern the method of filling out the Plenary Retail Transit Tax Sales Report and shall be used in conjunction with the General Sections of the Rules and Regulations.

7101. Number of Reports Required.

A Tax Sales Report shall consist of a control sheet supported by detailed information to be given on the schedules. If any schedule supporting the control sheet is not required in making the report for any particular month, this shall be indicated on the control sheet by entering the word "no" thus:

Schedule "H" consisting of..**no**..sheets.

Number of Copies to be Made, Filed and Retained Whether or Not Any Business is Transacted:

	Make	*File with Beverage Tax Bureau	**Retain in File of Licensee
Control Sheet	3 copies	2 copies	1 copy
Schedule "H", "A-E" and "D"	3 "	2 "	1 "

**File reports with the Beverage Tax Bureau, State House, Trenton, N. J., on or before the 15th day of each month.*

***One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for 5 years, for examination by the Director.*

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7102. Consolidated Reports.

See section 811.

7103. Entries to be in Wine Gallons.

All entries shall be made in wine gallons of 128 fluid ounces.

7104. Schedule "H"—Alcoholic Beverages Received in New Jersey.

Schedule "H-1"—Alcoholic Beverages Received in New Jersey during the month; transfers from stock maintained outside this State.

List under separate headings by accounts, gross quantities of alcoholic beverages:

(a) Purchased and actually received by the licensee in their New Jersey Commissary or for the account of the licensee in the Federal-tax-paid section of a New Jersey licensed public warehouse. (Do not include any returns accepted.)

(b) Withdrawn in cases from Federal bonded sections of United States Internal Revenue or United States Customs Warehouses, or importations received ex-customs at a pier giving name of consignor and warehouse.

(c) Transferred from stock maintained outside this State to Commissary or to a New Jersey licensed public warehouse.

Enter totals on the control sheet.

Schedule "H-2"—Purchases in Transit at the end of the month.

List by accounts all alcoholic beverages shipped to the reporting licensee before the end of the month but not actually received on the licensed premises or in the Federal-tax-paid section of a New Jersey licensed public warehouse for the account of the licensee until after the end of the month.

Do not total. Do not enter on the control sheet, as these items will appear in Schedule "H-1" of the report for the month in which the alcoholic beverages are actually received.

Schedule "H-4"—Returns accepted from Dining Cars and Boats in New Jersey.

List the total number of gallons of returns accepted during the month from Dining Cars and Boats in New Jersey.

Enter totals on the control sheet.

7105. Schedule "A-E"—Returns Made.

List under separate headings by accounts, giving the total for the month for each account:

(a) "Returns Made" to State licensees at a point within the State of New Jersey, either to their licensed premises or to a licensed public warehouse for their account.

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(b) "Returns Made" to points outside the State of New Jersey, whether the person to whom the alcoholic beverages were delivered was licensed or not licensed by the State of New Jersey.

(c) Returns to persons other than the actual source shall be listed in accordance with sections 709 and 709a.

(d) Transfers of alcoholic beverages from the New Jersey Commissaries or warehouses to other Commissaries or warehouses at a point outside the State of New Jersey.

Enter totals on the control sheet.

7106. Total Issued in New Jersey.

Under this item on the control sheet, set forth the total gallonage of each type of alcoholic beverage supplied from Commissaries in New Jersey to Dining Cars and Boats.

7107. Schedule "D"—Sales to Consumers, Breakage, Theft, etc.; Inventory Adjustments.

List by line item entries the total of:

(a) sales to consumers in New Jersey,
(b) breakage,
(c) thefts, etc.
(d) inventory adjustments. (This item will be used as a balancing figure and will include unidentified inventory differences.)

Such items, except inventory adjustments, shall be supported by records. Enter totals on the control sheet.

7108. Inventories.

See section 703.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
BEVERAGE TAX BUREAU

B. A. BERNSTORF
Acting State Supervisor

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Trenton 8, N. J.
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Room 316
1060 Broad Street
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Revision Interpretation 5/5/53

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State of New Jersey

DEPARTMENT OF TAXATION AND FINANCE

Beverage Tax Bureau

Revised

Rules and Regulations

RELATING TO

Retailers

Promulgated

Pursuant to Subtitle 8, Title 54 of the Revised Statutes of the State of New Jersey, as Amended

Effective June 30, 1947

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FOREWORD

The following Rules and Regulations have been promulgated by the Director pursuant to the provisions of the Alcoholic Beverage Tax Law. They apply to every person who, within this State, shall distribute, offer for sale or sell at retail any alcoholic beverages, or who is the holder of a retail consumption or distribution license, club license, seasonal license, or a special permit to sell alcohol at retail. The Rules and Regulations should be read in connection with the Beverage Tax Law. Additional Regulations may be promulgated hereafter as the need arises.

As the tax is payable on the first sale or delivery in New Jersey, taxes on alcoholic beverages purchased by retail licensees are customarily paid by State licensees. However, the retailer is liable for payment of tax on the disposition of any beverages upon which the tax has not previously been paid or secured. For this reason, the Regulations governing payment of taxes have been included herewith.

As every licensee and permittee is charged with knowledge of these Regulations, it is recommended that he read this pamphlet periodically and that he place it and copies of Regulations hereafter issued in a binder and keep the binder in a definite place on the licensed premises.

Reports of the holders of retail licenses are due on the 20th day of the month.

Reports of the holders of special permits to sell alcohol at retail are due on the 15th day of the month.

These Rules and Regulations, as revised, are effective June 30, 1947.

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REPORTS OF HOLDERS OF RETAIL LICENSES

10001. Reports—When Due.

Reports, under oath, consisting of a control sheet and supporting schedules shall be filed with the Director on such forms as he shall prescribe.

Reports shall be filed by retail licensees on or before the 20th day of each month. There are no exceptions to this rule.

Accordingly, where the last day of filing falls on a Sunday, legal holiday, or bank holiday, care should be taken to assure filing within time. Where a retail report is forwarded by mail, it will be considered as filed within time only if the envelope bears the postmark of the 20th day of the month or some prior day. amended to next business day.

Reports shall disclose all transactions in alcoholic beverages and warehouse receipts during the period covered by the report, and such other information as the Director may require.

A report shall be filed covering each calendar month or part of a calendar month that a license is in force, even though during that time, or any portion thereof, no business was transacted.

amended by Reg. #76 - dated 4/10/53

10002. Number of Reports Required.

A report shall consist of a control sheet supported by detailed information to be given on schedules.

Licensees shall make an original and one copy of the control sheet and of all schedules. The original report shall be filed with the Director, State House, Trenton, N. J.

The copy shall be retained by the licensee on the licensed premises and preserved with all other records.

10003. Entries in Schedules to be by Accounts.

In preparing schedules, give the totals of each account (but not each individual purchase or return) for the month reported upon.

Entries on schedules shall be in alphabetical order.

All entries shall be made in wine gallons. A wine gallon consists of 128 fluid ounces.

10004. Reporting Samples, Gifts, Losses, Breakage, Thefts, or Other Dispositions.

The gratuitous giving away or other disposition of alcoholic beverages by a licensee is a sale within the definition of the law. All samples, gifts, losses, breakage, thefts, or other dispositions of alcoholic beverages shall be included in sales. Under no condition shall such dispositions be reported as "returns."

10005. Alcoholic Beverages on Hand—Opening Physical Inventory.

Set forth on the control sheet the quantities of beverages on hand on the licensed premises or stored in the Federal-tax-paid sections of New Jersey licensed public warehouses on the first day of the month, as determined by a physical inventory.

Do not include alcoholic beverages stored under Federal bond in United States Internal Revenue or United States Customs warehouses.

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10006. Schedule "H"—Purchases.

In preparing this schedule, enter the totals of each account, but not each individual purchase, as for example:

If during the month four separate purchases of beer were made from John Doe Company, one of 31 gallons, one of 62 gallons, one of 93 gallons, and one of 124 gallons, do not enter on the schedule each separate purchase, but simply make one entry showing the purchase of a total of 310 gallons from the John Doe Company.

When alcoholic beverages are received from persons other than the actual seller, enter the purchase in the records and in the monthly report by setting forth the name, address, and license number of the seller, the name, address, and license number of the person from whom the beverages were actually received, and the gross gallonage of each class of beverage.

On Schedule "H" list:

(a) Gross purchases and receipts of alcoholic beverages from each account during the month actually received either on the licensed premises or in the Federal-tax-paid section of a New Jersey licensed public warehouse for the account of the licensee, including any beverages transferred or purchased from another retailer under a special permit or beverages returned after seizure. (See also Section 10007.)

(b) Beverages represented by receipts, certificates, contracts, or other documents given upon the storage of alcoholic beverages in Federal-tax-paid sections of a New Jersey licensed public warehouse.

(c) All withdrawals of alcoholic beverages under Federal bond from United States Internal Revenue or Customs warehouses by, or for the account of the licensee, on which the tax has been paid to the State of New Jersey, giving the name of the person who paid such tax and the name of the person from whom the warehouse receipts were originally purchased, the name of the warehouse, and the warehouse receipt or document number on which withdrawals were made. Do not include transfers of beverages between Federal-tax-paid sections of a New Jersey licensed public warehouse and licensee's own premises.

Enter the totals of (a), (b), and (c) on the control sheet.

10007. Schedule "A-E"—Returns and Seizures.

On Schedule "A-P" list by accounts:

Returns made to persons from whom the beverages were originally purchased and for which the licensee has obtained inventory credit memoranda.

Beverages taken from the licensee's premises by an employee of the New Jersey Beverage Tax Bureau or the New Jersey Department of Alcoholic Beverage Control or by agents of the Federal Government. Set forth the date, by whom seized, and the quantity and class as shown on the receipt for such alcoholic beverages. If and when the beverages are returned to the licensee, the transaction shall be entered on Schedule "H," thus placing the beverages back into the inventory. (See also Section 10006.)

Enter the totals on the control sheet.

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STATE OF NEW JERSEY
DIVISION OF TAXATION
BEVERAGE TAX BUREAU

Regulation No. 76
Amends Section 10001 of
the Regulations
Promulgated June 30,1947

April 10,1953

REGULATIONS CONCERNING RETAIL LICENSEES REPORTS

Section 10001 is hereby amended to read as follows:

10001. REPORTS WHEN DUE

Reports consisting of a control sheet and supporting schedules shall be filed with the Director on such forms as he shall prescribe.

Reports shall be filed by retail licensees on or before the 20th day of each month.

Where the last day of filing falls on a Sunday, Legal Holiday or Bank Holiday, care should be taken to assure filing within time. Where a retail report is forwarded by mail, it will be considered as filed within time only if the envelope bears the postmark of the next business day of the month or some prior day.

Reports shall disclose all transactions in alcoholic beverages and warehouse receipts during the period covered by the report, and such other information as the Director may require.

A report shall be filed covering each calendar month or part of a calendar month that a license is in force, even though during that time, or any portion thereof, no business was transacted.

****

This Regulation is effective April 15, 1953 and will apply to the report of retail licensees for the month of March, 1953, and all subsequent reports.

B. A. Bernstorf
State Supervisor
Beverage Tax Bureau

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STATE OF NEW JERSEY
DIVISION OF TAXATION
BEVERAGE TAX BUREAU

Regulation No. 76
Amends Section 10001 of
the Regulations
Promulgated June 30,1947

April 10,1953

REGULATIONS CONCERNING RETAIL LICENSEES REPORTS

Section 10001 is hereby amended to read as follows:

10001. REPORTS WHEN DUE

Reports consisting of a control sheet and supporting schedules shall be filed with the Director on such forms as he shall prescribe.

Reports shall be filed by retail licensees on or before the 20th day of each month.

Where the last day of filing falls on a Sunday, Legal Holiday or Bank Holiday, care should be taken to assure filing within time. Where a retail report is forwarded by mail, it will be considered as filed within time only if the envelope bears the postmark of the next business day of the month or some prior day.

Reports shall disclose all transactions in alcoholic beverages and warehouse receipts during the period covered by the report, and such other information as the Director may require.

A report shall be filed covering each calendar month or part of a calendar month that a license is in force, even though during that time, or any portion thereof, no business was transacted.

****

This Regulation is effective April 15, 1953 and will apply to the report of retail licensees for the month of March, 1953, and all subsequent reports.

B. A. Bernstorf
State Supervisor
Beverage Tax Bureau

BAB:col

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STATE OF NEW JERSEY
DIVISION OF TAXATION
Beverage Tax Bureau

Regulation #72
Amends Sections
10001, 10032, 10035
10036 of the Regulations Promulgated
June 30, 1947.

August 1, 1950

REGULATIONS CONCERNING RETAIL LICENSEES REPORTS

Section 10001 is hereby amended to read as follows:

10001. Reports - When Due

Reports consisting of a control sheet and supporting schedules shall be filed with the Director on such forms as he shall prescribe.

Reports shall be filed by retail licensees on or before the 20th day of each month. There are no exceptions to this rule.

Accordingly, where the last day of filing falls on a Sunday, legal holiday, or bank holiday, care should be taken to assure filing within time. Where a retail report is forwarded by mail, it will be considered as filed within time only if the envelope bears the postmark of the 20th day of the month or some prior day.

Reports shall disclose all transactions in alcoholic beverages and warehouse receipts during the period covered by the report, and such other information as the Director may require.

A report shall be filed covering each calendar month or part of a calendar month that a license is in force, even though during that time, or any portion thereof, no business was transacted.

Section 10032 is hereby amended to read as follows:

10032. Reports to be Executed

All reports shall be signed in the following manner:

(a) If the licensee is an individual by the licensee;
(b) If the licensee is a partnership by one of the partners;
(c) If the licensee is a corporation, by one of the officers of the corporation, or by its duly authorized agent.

No report signed by an agent of a licensee will be accepted for filing unless the licensee shall have filed with the Beverage Tax Bureau a written authorization for such agent, on the form prescribed by the Director.

(over)

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Section 10035 is hereby amended to read as follows:

10035. Preservation of Reports.

One complete copy of every report, shall be kept on the licensed premises for five years for examination by the Director.

Section 10036 is hereby amended to read as follows:

10036. Inventories

Physical inventories shall be taken on the last day of each month on forms furnished by the Bureau. Such inventory records shall be complete and accurate in all details showing the exact size of containers, the number of containers of each size and classification, and the number of gallons or decimal parts thereof contained in each item. All tally sheets shall be preserved as part of the permanent records.

Beverages stored in the Federal-tax-paid sections of warehouses shall be shown separately on the monthly report, and included in the totals.

- - - -

These Regulations are effective August 1,1950 and will apply to the report of retail licensees for the month of August, 1950 and all subsequent reports.

B. A. Bernstorf
Acting State Supervisor
Beverage Tax Bureau

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10008. Warehouse Receipts and Alcoholic Beverages Under Federal Bond.

List on a separate sheet of paper attached to the report all purchases or holdings of:

(a) Warehouse Receipts given upon the storage of alcoholic beverages in a United States Internal Revenue or United States Customs warehouse under Federal bond.

(b) Alcoholic beverages stored in New Jersey in a United States Internal Revenue or United States Customs warehouse under Federal bond for which no warehouse receipts have been issued.

These shall be grouped separately by accounts in alphabetical order, each group properly headed.

Do not enter on the control sheet.

10009. Alcoholic Beverages on Hand—Closing Physical Inventory.

Set forth on the inventory sheet the actual number of containers of each size for each classification of beverages on hand on the licensed premises or stored in the Federal-tax-paid sections of New Jersey licensed public warehouses on the last day of the month as determined by a physical inventory.

Set forth the total gallonage of each classification on the control sheet.

The totals of the alcoholic beverages on hand, as mentioned above, shall be subdivided into two groups as follows:

(a) Those beverages on hand on the licensee's own premises;

(b) Those beverages in the Federal-tax-paid sections of New Jersey licensed public warehouses.

Retail licensees authorized to sell alcoholic beverages for consumption on the licensed premises, may, if they desire, omit from their inventories, open bottles or other open containers.

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REPORTS OF HOLDERS OF PERMITS TO SELL ALCOHOL AT RETAIL

10021. Reports—When Due.

A report shall be filed covering each calendar month or part of a month that a special permit is in force, even though during the month no business is transacted under the permit. Such report shall be filed with the Director on or before the 15th day of the month succeeding the month for which the report is made. Where the 15th day falls on a Sunday, legal holiday, or bank holiday, care should be taken to assure filing within time. Where a report is forwarded by mail, it will be considered as filed within time only if the envelope bears the postmark of the 15th day of the month or some prior day.

10022. Number of Reports Required.

A report shall consist of a control sheet, supported by Schedules "H" and "A-E." One complete copy of the report, properly sworn to, shall be filed with the Director, State House, Trenton, New Jersey; and one duplicate copy, properly sworn to, shall be kept on file on the licensed premises of the permittee. For persons authorized to execute reports on behalf of the permittee, see Regulations, Section 10032. The duplicate report and all other required records shall be preserved for a period of five years and shall be subject to examination by the Director at all times.

10023. Entries in Schedules to be by Accounts.

In preparing schedules, give the totals of each account (but not each individual purchase or return) for the month reported upon.

Entries on schedules shall be in alphabetical order.

10024. Inventories.

See Regulations 10005 and 10009.

10025. Schedule "H"—Purchases.

On Schedule "H," list all gross purchases and receipts of alcohol from each account during the month.

Enter the total on the control sheet.

10026. Schedule "A-E"—Returns.

On Schedule "A-E," list by accounts:

Returns made to persons from whom the alcohol was originally purchased and for which the permittee has obtained inventory credit memoranda.

Enter the total on the control sheet.

10027. Certificates of Use of Alcohol for Non-Beverage Purposes; Tax Liability; Records.

To obtain exemption from tax on sales of alcohol, special permittees shall secure from the purchaser or consignee at the time of each sale or delivery a certificate of non-beverage use in duplicate. Such certificates

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shall be completely filled out and signed by the purchaser or an officer or agent of the purchaser at the time of sale or delivery. The original and duplicate of each certificate shall be certified by the permittee, or his duly authorized agent, as genuine, and the certificates shall be numbered consecutively. The original certificate shall be forwarded to the Director with the monthly report of the permittee.

On all sales or deliveries of alcohol, where such certificates are not furnished, a tax of $1.50 a gallon will be payable, plus penalty and interest, if delinquent.

The permittee shall retain one copy of each executed certificate in a permanent binding and shall maintain in a permanently-bound book a register of all purchases of alcohol in the detail required by his permit and by the provisions of the Alcoholic Beverage Tax Law. The permittee shall also make daily, and maintain, a complete and accurate record of the type and quantity of alcohol used by him each day for the actual manufacture of United States Pharmacopœia and National Formulary preparations and for the compounding of physicians' original prescriptions and of any other preparation for non-beverage use. All records, invoices, and other data pertaining to the purchase, use, or sale of alcohol shall be kept separate and apart from any other records and accounts of the business conducted by the permittee.

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GENERAL INSTRUCTIONS

10031. Report Forms.

Forms upon which reports shall be made are customarily mailed by the Director to licensees and permittees in ample time for preparation and filing, but if such forms are not received, the licensee or permittee is not relieved of his obligation to file his report within time.

Additional blank report forms are obtainable from the Director upon application to the Beverage Tax Bureau, State House, Trenton, New Jersey, or 1060 Broad Street, Newark, New Jersey.

10032. Reports to be Executed Under Oath.

All reports shall be signed [~~under oath~~] in the following manner:

(a) If the licensee is an individual, by the licensee;

(b) If the licensee is a partnership, by one of the partners;

(c) If the licensee is a corporation, by one of the officers of the corporation, or by its duly authorized agent.

No report signed by an agent of a licensee will be accepted for filing unless the licensee shall have filed with the Beverage Tax Bureau a written authorization for such agent, on the form prescribed by the Director.

10033. Reports Without Postage.

Reports mailed with insufficient postage will be refused and if not returned to the Director on or before the due date, the penalties fixed by the Law will be imposed.

10034. Consolidated Reports.

Where a person holds more than one license or is the holder of a special permit (other than an alcohol special permit) in addition to a license, application may be made in writing for permission to file consolidated reports. Where such permission is granted, reports shall be filed in accordance with the instructions of the Director.

10035. Preservation of Reports.

One complete copy of every report, [properly sworn to,] shall be kept on the licensed premises for five years for examination by the Director.

10036. Inventories.

Physical inventories shall be taken on the last day of each month on forms furnished by the Bureau. Such inventory records shall be [~~sworn to, and~~] complete in all details showing the exact size of containers, the number of containers of each size and classification, and the number of gallons or decimal parts thereof contained in each item. All tally sheets shall be preserved as part of the permanent records.

Beverages stored in the Federal-tax-paid sections of warehouses shall be shown separately on the [green] monthly report, and included in the totals.

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10037. Reports Required Where Licenses Are Transferred.

(a) The person transferring the license shall:

1. File reports to and including the date of transfer;
2. Show on the control sheet of the last report, under the item "all other sales, gifts, donations, etc.," the amounts of each class of alcoholic beverage turned over to the person to whom the license is being transferred.

(b) The person to whom the license is transferred shall:

1. File a report covering the month or part of a month commencing with the date of transfer and subsequent monthly reports as long as the license remains in his name.
2. Show no opening inventory on the control sheet of the first report but enter on Schedule "H" as a separate item the amounts of beverages received from the person from whom the license was transferred and the name and address of such person; also, enter purchases from all other sources.

10038. Procedure Where Statements Disagree.

If the statements or quantities shown in any part of the report made to the Director do not agree with a report made to any other authority, attach a detailed explanation of the discrepancy to the report.

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RECORDS

10041. Records Required.

Every person shall keep complete and accurate records of all transactions in alcoholic beverages and of all transactions in warehouse receipts. All transactions in receipts, certificates, contracts or other documents given upon the storage of alcoholic beverages in the Federal-tax-paid section of a New Jersey licensed public warehouse are to be recorded as transactions in alcoholic beverages.

10042. Preservation of Records.

All records shall be of a kind and in the form prescribed by the Director and shall be safely preserved for five (5) years in such a manner as to insure permanency and accessibility for inspection by the Director.

10043. Records to be Kept Separate.

All records and accounts pertaining to transactions in alcoholic beverages shall be kept and maintained separate and apart from the records and accounts of any other business conducted by the person required to keep such records and accounts.

10044. Records, Invoices, Bills, Credit Memoranda, etc.

All receiving records, accounts payable, invoices, credit memoranda, inventory credit memoranda, and all other records shall show the license number and the actual name of licensee (and the trade name if any) from whom all alcoholic beverages were purchased or received, and shall state the kind of beverages, size of container, number of containers per package, and the exact gallonage of each item listed.

The records shall include an invoice or bill for every purchase of alcoholic beverages. If any returns of alcoholic beverages have been made to the person from whom the retailer originally purchased the same, his records shall include copies of the credit memoranda covering such returns made.

10045. Records to be Kept in State.

All records shall be kept and maintained on the licensed premises in this State, unless the Bureau has granted permission in writing, to keep and maintain the records at a place outside of this State designated by it.

Where a licensee has received permission to maintain records outside of this State, the records of transactions in alcoholic beverages in New Jersey shall be kept separate and apart from all other records of the licensee.

10046. Examination of Records and Premises.

Every person engaged in transactions involving alcoholic beverages, and all directors, officers, agents or employees of such person, shall exhibit to the Director, all of the books, records, papers, vouchers, accounts, documents and premises of such person and shall facilitate, as far as possible, any examination or investigation by the Director.

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TAXES

10051. Tax Rates.

(See Foreword, page 2.)

The Alcoholic Beverage Tax Law levies and imposes upon any sale or delivery within this State of alcoholic beverages intended ultimately for consumption the following excise taxes:

a. Beer—three and one-third cents a gallon or fraction thereof.

b. Liquors—at the rate of one dollar and fifty cents a gallon.

c. Wines—at the rate of ten cents a gallon.

d. Vermouth—at the rate of fifteen cents a gallon.

e. Sparkling wines—at the rate of forty cents a gallon.

10052. Taxes—When Due.

The taxes imposed shall be due and payable at the time of the first sale or delivery, as the case may be, in this State, except as otherwise provided in the Law and in the Rules and Regulations. In case the tax so imposed has not been paid or secured by the person making the sale or delivery, or causing the delivery to be made, the purchaser or the person accepting delivery shall also be liable for the tax and the payment thereof.

All taxes shall be paid not later than the fifteenth day of the month next following the month in which the sales or deliveries were made. Where the fifteenth day of the month falls on a Sunday, legal holiday or bank holiday, the tax if forwarded by mail will be considered as paid within time only if the envelope bears the postmark of the fifteenth day of the month or some prior day.

10053. Taxes—How Paid.

All taxes shall be paid in cash or certified check or money-order drawn to the order of the Director, Division of Taxation and forwarded to the Beverage Tax Bureau, State House, Trenton, New Jersey.

Any check received which is not certified, or any check or money-order which is not properly drawn, will be returned to the taxpayer for certification or correction and, if the check or money-order is not returned to the Bureau on or before the fifteenth day of the month when the same is due, the penalty imposed by law will accrue and become payable.

Postage stamps will not be accepted for payment of taxes.

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PENALTIES

10061. Failure to File Report.

Every person who fails to file any report, required by the Law or the Rules and Regulations, on the day when same shall be due, shall forfeit as a penalty for each day thereafter until said report is filed, the sum of $5.00 per day, to be collected as provided by said law. Thus a penalty is imposed where a retail licensee fails to file his report on or before the 20th day of the month, or where an alcohol retail permittee fails to file his report on or before the 15th day of the month.

10062. Failure to Pay Tax.

Every person who shall fail to pay any tax as required by the Law, or the Rules and Regulations, on the day when the same shall be due, shall be liable to a penalty of five per centum of the tax, and, in addition thereto, interest at the rate of one per centum per month or fraction of a month until said tax is paid, to be collected as provided by said law.

10063. Suspension or Revocation.

The failure of a licensee or special permittee to make and file any report or to pay any tax, penalty, or interest which has become due, or to comply with the Rules and Regulations, will subject his license or permit to suspension or revocation.

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DEFINITIONS

10071. Definitions.

"Alcoholic beverages" means alcohol, liquors, fruit brandies, beer, wines, sparkling wine and vermouth having an alcoholic content of one-half of one per centum or more by volume.

"Beer" means beer, lager beer, ale, stout, porter, and all similar fermented malt beverages having an alcoholic content of one-half of one per centum or more by volume.

"Beverages, Tax-Paid" means alcoholic beverages on the sale or delivery of which the tax has been paid or secured to the State of New Jersey.

"Brandy"—see Liquors.

"Bureau" means the Beverage Tax Bureau of the Division of Taxation in the State Department of Taxation and Finance.

"Commissioner," "State Tax Commissioner," or "Director" means the Director of the Division of Taxation in the State Department of Taxation and Finance. Wherever in these Rules and Regulations the word "Commissioner" or "Director" is used, it shall mean and include any employee or employees of the Bureau deputized or authorized, either generally or specifically, to act on behalf of the Commissioner or Director.

"Container" means the receptacle immediately surrounding the alcoholic beverage and not the carton, box, case, sack, bag or other covering in which such containers may be packed, placed or transported.

"Inventory credit memorandum" means a receipt or other memorandum issued to a customer acknowledging the acceptance of the return of a certain quantity of alcoholic beverages as stated thereon in wine gallons or decimal parts thereof.

"Law" means the Alcoholic Beverage Tax Law.

"Licensee" means the holder of any valid and unrevoked license or special permit issued pursuant to the provisions of any relevant law of this State pertaining to alcoholic beverages.

"Liquors" means all distilled or rectified spirits, alcohol, brandy, fruit brandy, whiskey, rum, gin and all similar distilled alcoholic beverages, including all dilutions and mixtures of one or more of the foregoing, such as liqueurs, cordials and similar compounds, having an alcoholic content of one-half of one per centum or more by volume.

"Person" means a natural person, an association, a partnership or a corporation.

"Retailer" means the holder of any of the following licenses: Plenary Retail Consumption, Seasonal Retail Consumption, Plenary Retail Distribution, Limited Retail Distribution, or Club.

"Return" means the return of alcoholic beverages by a customer to the source from which such beverages were obtained, upon the cancellation of a

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sale; but shall *not* include any other disposition, such as samples, breakage, shortage, merchandising credits, or beverages dumped on the premises of the retailer, whether such dumping was done with or without permission or instructions of the source.

"Sale" means and includes, in addition to its ordinary meaning, any exchange, gift, loss, theft or other disposition. In every case where alcoholic beverages are exchanged, given, lost, stolen or otherwise disposed of, they shall be deemed to have been sold, unless, in case of loss by fire, proof is furnished to the satisfaction of the Director that the alcoholic beverages have been so destroyed that they could not have been put to any use.

"Sparkling wine" means champagne and other effervescent wine charged with carbon dioxide, whether artificially or as the result of secondary fermentation of the wine within the container.

"State Licensee" means any person holding a valid and unrevoked license or special permit, issued by the State Commissioner of Alcoholic Beverage Control and who has posted a bond with the Director to secure the payment of the alcoholic beverage taxes.

"Tax-Paid Beverages;" See "Beverages, Tax-Paid."

"Vermouth" means any compound made by the mixture of extracts from macerated aromatic flavoring materials with wines, and manufactured in such manner that the product possesses the taste, aroma, and characteristics generally attributed to vermouth.

"Warehouse receipt" means a certificate or receipt given upon the storage of alcoholic beverages under Federal bond in a United States Customs or United States Internal Revenue warehouse.

"Wines" means all wines, whether known as "dry wines," "sweet wines," "still wines," or "fortified wines" and any artificial or imitation wine or compound sold as wine, and any fruit juice containing one-half of one per centum or more of alcohol by volume, and any other beverage containing alcohol produced by the fermentation of the natural sugar content of fruits or other agricultural products containing sugar, which beverage contains one-half of one per centum or more of alcohol by volume, but shall not mean or include vermouth, or cider containing less than three and two-tenths per centum of alcohol by volume.

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DEPARTMENT OF TAXATION AND FINANCE
DIVISION OF TAXATION
BEVERAGE TAX BUREAU

B. A. BERNSTORF
Acting State Supervisor

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STATE OF NEW JERSEY
Department of the Treasury
Division of Taxation
Beverage Tax Bureau

Regulation #69
January 16, 1950

TO ALL WINERY LICENSEES:

Effective with the January, 1950 report all winery licensees will report, by accounts, sales and returns made "in bond" where delivery is made to points outside the State of New Jersey on Schedule "WR-2" with a separate Schedule for each State into which the alcoholic beverages are delivered.

On such out of State shipments each winery licensee shall prepare four (4) copies of each such schedule keeping one (1) copy with the licensee's file copy of the report and shall forward three (3) copies with the reports filed with this Bureau.

Sales and returns made of alcoholic beverages "in bond" for delivery to other licensees within the State of New Jersey shall be entered on a separate Schedule "WR-2" plainly marked "New Jersey Schedule". This schedule shall be prepared in triplicate, one (1) copy to be retained with the licensee's file copy of the report and the other two (2) copies shall be filed with the report made to this Bureau.

B. A. Bernstorf

B. A. Bernstorf
Acting State Supervisor
Beverage Tax Bureau

bab/col

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY - DIVISION OF TAXATION
BEVERAGE TAX BUREAU

REGULATION #70 - "J-1"
March 17, 1950

Amends Section 2112 of the Rules & Regulations Promulgated July 1, 1949 -- Regulation Concerning filing of Schedule "J" by Breweries.

Schedule "J" applies only to Breweries and is composed of three sections.

SCHEDULE "J-1" - ALCOHOLIC BEVERAGES METERED, STAMP ACCOUNT.

BOTTLING METER SUMMARY - (FEDERAL FORMS 139)
Enter the meter number at the head of the column.

Item 1. Enter the meter reading of each bottling meter at the close of business the last day of the month reported upon.

Item 2. Enter the meter reading of each bottling meter at the opening of business on the first day of the month reported upon.

Item 3. Enter the difference of Item 1 minus Item 2.

Item 4. Enter net adjustments made to the meter during the month.

Item 5. Enter the gross total of malt beverages and water metered through each meter after making allowance for any necessary meter adjustments allowed on Federal Form 139.

Item 6. Enter the total amount of water metered through each meter during the month.

Item 7. Enter the net amount of malt beverages metered through each meter to the bottling tanks during the calendar month. Totals of all meters must be extended to last two columns in accordance with the headings.

SUMMARY - (FEDERAL FORMS 103)

Item 8. Enter the total number of barrels and gallonage "removed in barrels and kegs" Federal Tax Paid.

Item 9. Enter the total number of barrels and gallonage "removed in barrels and kegs" Federal Tax Free for export. Enter details in "WR-2".

STAMP ACCOUNT - (FEDERAL FORMS 103)

Item 10. Enter the total number of stamps of each denomination "used for cases", and the total number of barrels and the gallonage.

Item 11. Enter the total number of stamps of each denomination "used on barrels and kegs" and the total number of barrels and gallons. If the number of barrels and the gallonage differs from the number of barrels and the gallonage of Federal Tax Paid beer shown in Item 8, attach an explanation.

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Regulation #70 - "J-2"
Amends Section 2112 of
Rules & Regulations
March 17, 1950

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY - DIVISION OF TAXATION
BEVERAGE TAX BUREAU

SCHEDULE "J-2" - BOTTLING PRODUCTION

Item 1. Enter the actual physical inventory of malt beverages in all bottling tanks at the opening of business on the first day of the month, in barrels and gallons.

Item 2. Enter the total number of barrels and the gallons metered through all bottling tank meters.

Item 3. Enter the totals of Item 1 and Item 2.

Item 4. Enter the actual physical inventory of malt beverages in all bottling tanks at the close of business on the last day of the month in barrels and gallons.

Item 5. Enter the total amount of malt beverages used (Item 3 minus Item 4).

Item 6. Enter separately, according to size, the total number of cases of malt beverages produced during the month. These figures shall be taken from the licensee's daily count of cases produced, and if there is a difference between this total and the total number of cases received in the warehouse during the month, attach an explanation.

Item 7. Enter separately and according to size, the number of cases and the gallons of malt beverages taken from the bottling line for use as drinkers before being counted in the total production.

Item 8. Enter separately and according to size, the total number of cases and the gallons of malt beverages taken from the bottling line for testing and analysis before being counted in the total production.

Item 9. Enter separately and according to size, the number of cases and the gallons of rejects and shorts taken from the line before being counted in the total production. (Any rejects and shorts taken from the line and consumed on the premises shall not be included in Item 9, but shall be included in Item 7.)

Item 10. Enter the total gallons of loss in bottling from the meters to the case counters.

Item 11. Enter the total of Items 6 to 10, inclusive.

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INVENTORY CONTROL - BOTTLED BEER - FEDERAL TAX NOT PAID

Item 12. Enter the actual physical inventory of Federal Tax NOT paid beer on hand on the first of the month.

Item 13. Enter the gallons in finished cases produced during the month.

Item 14. Totals Item 12 and 13.

Item 15. Enter the gallons of bottled beer removed during the month upon payment of Federal Tax. (From Federal Forms 103 and 139)

Item 16. Enter the gallons of bottled beer removed during the month for export Federal Tax Free.

Item 17. Enter the gallons of bottled beer otherwise disposed of during the month:

(a) Breakage in bond.
(b) Consumption of bottled beer in bond.
(c) Dumped under Federal supervision.
(d) Miscellaneous. Attach explanation of this entry.

Item 18. Enter the total removals during the month. (Items 15 plus 16 and 17)

Item 19. Enter the actual physical inventory of Federal Tax NOT paid beer on hand at the end of the month.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY - DIVISION OF TAXATION
BEVERAGE TAX BUREAU

REGULATION #70 - "J-3"
Amends Section 2112 of
Rules & Regulations
March 17, 1950

SCHEDULE "J-3" - BREWERY INVENTORY CONTROL - FEDERAL TAX PAID BEER

Item 1. Enter the actual physical inventory on hand at the opening of business on the first day of the month, of Federal Tax Paid malt beverages.

Item 2. Enter (a) from J-1, Item 9, the gallons of beer in barrels and kegs that have been Federal Tax Paid during the month; and (b) from J-2, Item 15, the gallons of case beer that have been Federal Tax Paid during the month.

Item 3. (A and B) Enter the total returns accepted of Federal Tax Paid malt beverages actually received from customers, including beverages to be re-conditioned or dumped.

(C) Enter the gallonage of any transactions not provided for above which will increase the Federal Tax Paid working stock.

Item 4. Enter the total of Items 1, 2, and 3.

Item 5. (A) Enter the total of Schedule "A".

(B) Enter the gross total of all Schedules "E". On the New Jersey Schedule "E", include the gallonage of bottled beer dumped for tax credit or refund under supervision of the Beverage Tax Bureau.

(C) From Schedule "D", enter the total of retail sales, samples, miscellaneous sales, donations and thefts.

(D) From Schedule "D", enter the gallons of bottled beer dumped without supervision of the Beverage Tax Bureau.

(E) From Schedule "D", enter the gallons of Federal Tax Paid beer consumed on the Premises.

(F) From Schedule "D", enter the gallons of breakage of Federal Tax Paid bottled beer.

(G) Enter the gallons of Federal Tax Paid beer returned to the brewery. (Per Federal Form 103)

(H) Enter the total gallons of barreled malt beverages destroyed under the Brewmaster's supervision.

(I) Enter the total of all other disposals, and attach an explanation of all such transactions.

(J) Enter the adjustment shown on Schedule "D".

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Item 6. Enter the total of all disposals under Item 5.

Item 7. Enter the actual physical inventory on hand at the close of business on the last day of the month of Federal Tax Paid malt beverages.

Item 8. Segregate Federal Tax Paid malt beverages in barrels and kegs from Federal Tax Paid case goods on the licensed premises, and set forth the total gallonage of each group. In addition, set forth the total gallonage in licensed warehouses other than the brewery premises.

B. A. Bernstorf

B. A. Bernstorf
Acting State Supervisor
Beverage Tax Bureau

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
BEVERAGE TAX BUREAU

Regulation #71
Supersedes Sections 308, 2104 and 3104 of the Rules & Regulations as revised, effective July 1, 1949
Dated: April 26, 1950
Effective: May 1, 1950

THE PURPOSE OF THIS REGULATION IS TO ELIMINATE THE EXEMPTION FROM THE TAX OF SALES OF ALCOHOLIC BEVERAGES MADE TO AIR CORP PERSONNEL, INASMUCH AS THE ALCOHOLIC BEVERAGE TAX LAW MAKES NO PROVISION FOR SUCH EXEMPTION.

Section 308 is amended as follows:
Eliminate the first paragraph and insert the following in lieu thereof:

Sales or deliveries of alcoholic beverages are exempt from the New Jersey alcoholic beverage tax when made by a State licensee to a voluntary unincorporated organization of the United States Army or Navy personnel, operating a place for the sale of goods pursuant to regulations promulgated by the Secretary of the Army or Navy. (For temporary modification see section 905a.)

Section 2104 - The title of this section and paragraph (c) is amended as follows:

Section 2104. Schedule "A" - Sales and "Returns Made" Within This State to State Licensees - Army, Navy, or National Guard Organizations - Non-licensees for Storage.

Eliminate paragraph (c) and insert in lieu thereof:

(c) Sales of alcoholic beverages to voluntary unincorporated organizations of the Army, Navy, or National Guard personnel, where delivery is made within this State. The total of each account shall be listed as a separate line item, with the name, address and location of each organization. (See section 2108 for out-of-State sales and deliveries.)

Section 3104 - The title of this section and paragraph (c) is amended as follows:

Section 3104. Schedule "A" - Sales and "Returns Made" Within This State to State Licensees - Army, Navy, or National Guard Organizations - Non-Licensees for Storage.

Eliminate paragraph (c) and insert in lieu thereof:

(c) Sales of alcoholic beverages to voluntary unincorporated organizations of the Army, Navy, or National Guard personnel, where delivery is made within this State. The total of each account shall be listed as a separate line item, with the name, address and location of each organization. (See section 2108 for out-of-State sales and deliveries.)

B. A. Bernstorf

B. A. Bernstorf
Acting State Supervisor
Beverage Tax Bureau

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY - DIVISION OF TAXATION
BEVERAGE TAX BUREAU

Regulation #73 - "J-1"
June 1, 1951

Supersedes Regulation #70 and amends Section 2112 of the Rules & Regulations promulgated July 1, 1949 -- Regulation Concerning filing of Schedule "J" by Breweries.

Schedule "J" applies only to Breweries and is composed of three sections.

SCHEDULE "J-1" - ALCOHOLIC BEVERAGES METERED, STAMP ACCOUNT.

BOTTLING METER SUMMARY

Enter the meter number at the head of the column.

Item 1. Enter the meter reading of each bottling meter at the close of business the last day of the month reported upon.

Item 2. Enter the meter reading of each bottling meter at the opening of business on the first day of the month reported upon.

Item 3. Enter the difference of Item 1 minus Item 2.

Item 4. Enter net adjustments made to the meter during the month.

Item 5. Enter the gross total of malt beverages and water metered through each meter after making allowance for any necessary meter adjustments allowed.

Item 6. Enter the total amount of water metered through each meter during the month.

Item 7. Enter the net amount of malt beverages metered through each meter to the bottling tanks during the calendar month. Totals of all meters must be extended to last two columns in accordance with the headings.

SUMMARY

Item 8. Enter the total number of barrels and gallonage "removed in barrels and kegs" Federal Tax Paid.

Item 9. Enter the total number of barrels and gallonage "removed in barrels and kegs" Federal Tax Free for export. Enter details in "WR-2".

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STAMP ACCOUNT

Item 10. Enter the total number of stamps of each denomination "used for cases", and the total number of barrels and the gallonage.

Item 11. Enter the total number of stamps of each denomination "used on barrels and kegs" and the total number of barrels and gallons. If the number of barrels and the gallonage differs from the number of barrels and the gallonage of Federal Tax Paid beer shown in Item 8, attach an explanation.

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Regulation #73 - "J-2"
Supersedes Regulation #70
and Amends Section 2112 of
Rules & Regulations
June 1, 1951

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY - DIVISION OF TAXATION
BEVERAGE TAX BUREAU

SCHEDULE "J-2" - BOTTLING PRODUCTION

Item 1. Enter the actual physical inventory of malt beverages in all bottling tanks at the opening of business on the first day of the month, in barrels and gallons.

Item 2. Enter the total number of barrels and the gallons metered through all bottling tank meters.

Item 3. Enter the total of Item 1 and Item 2.

Item 4. Enter the actual physical inventory of malt beverages in all bottling tanks at the close of business on the last day of the month in barrels and gallons.

Item 5. Enter the total amount of malt beverages used (Item 3 minus 4).

Item 6. Enter separately according to size, the total number of cases of malt beverages produced during the month including rejects and shorts, and beverages taken from the bottling line for drinkers, testing and analysis. These figures shall be taken from the Licensee's daily production records.

Item 7. Enter the total gallons of bottling loss between meters and case counters.

Item 8. Enter the total of Items 6 and 7.

Item 9. Enter the actual physical inventory of all case beer on hand on the Federal Bonded premises (Bottling House) on the first of the month. Include rejects and shorts and customers' returns awaiting dump or other disposal.

Item 10. Enter the gallons of finished case beer produced during the month including rejects and shorts, beverages taken from the bottling lines for drinkers and testing and analysis. (From J-2, Item 6)

Item 11. Enter the gallons of customers' case beer received on the Federal Bonded premises for destruction. (From J-3, Item 5G)

Item 12. Enter the gallons of customers' case beer returned to stock on the Federal Bonded premises for purposes other than destruction. (From J-3, Item 5G)

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INVENTORY CONTROL - BOTTLED BEVERAGES - FEDERAL TAX NOT PAID

Item 13. Enter the gallons of case beer returned to stock on the Federal Bonded premises from export Bond.

Item 14. Enter other returns received, with explanation.

Item 15. Enter the total of Items 9 to 14, inclusive.

Item 16. Enter the gallons of case beer removed during the month upon payment of Federal Tax.

Item 17. Enter the gallons of case beer removed from the Federal Bonded premises without repayment of Federal Tax. (Include in J-3, Item 3C)

Item 18. Enter the gallons of case beer removed for Export during the month without payment of Federal Tax. Details to be reported on Schedule "WR-2".

Item 19. Enter the gallons of case beer otherwise disposed of during the month:

(a) Breakage in bond.
(b) Consumption (case beer) on bonded premises.
(c) Dumped under Federal supervision.
(d) Testing & Analysis
(e) Miscellaneous. Attach explanation of this entry
(f) Adjustment to balance to physical inventory.

Item 20. Enter the total removals during the month. (Items 16 to 19, inclusive)

Item 21. Enter the actual physical inventory of all case beer on hand on the Federal Bonded premises at the end of the month. Include rejects and shorts and customers' returns awaiting dump, relabeling or other disposal.

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Regulation #73 - "J-3"
Supersedes Regulation #70
and amends Section 2112 of
Rules & Regulations
June 1, 1951

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY - DIVISION OF TAXATION
BEVERAGE TAX BUREAU

SCHEDULE "J-3" - BREWERY INVENTORY CONTROL - FEDERAL TAX PAID BEER

Item 1. Enter the actual physical inventory on hand at the opening of business on the first day of the month, of Federal Tax Paid malt beverages.

Item 2. Enter (A) from J-1, Item 8, the gallons of beer withdrawn in barrels and kegs that have been Federal Tax Paid during the month; and (B) from J-2, Item 16, the gallons of case beer that have been Federal Tax Paid during the month.

Item 3. (A and B) Enter the total returns accepted of Federal Tax Paid malt beverages actually received from customers, including beverages to be re-conditioned or dumped.

(C) Enter the gallonage of any other receipts not provided for above which will increase the Federal Tax Paid working stock.

Also enter gallonage of beer released from Bottling House without repayment of Federal Tax after relabeling (From J-2, Item 17).

Attach an explanation of all such transactions to the Schedules.

Item 4. Enter the total of Items 1, 2, and 3.

Item 5. (A) Enter the total of Schedule "A".

(B) Enter the gross total of all Schedules "E". On the New Jersey Schedule "E", include the gallonage of bottled beer dumped for tax credit or refund under supervision of the Beverage Tax Bureau. Do not include beer dumped on bottle house or racking room premises under Federal Supervision.

(C) From Schedule "D", enter the total of retail sales, samples, miscellaneous sales, donations and thefts.

(D) From Schedule "D", enter the gallons of bottled beer dumped without supervision of the Beverage Tax Bureau.

(E) From Schedule "D", enter the gallons of Federal Tax Paid beer consumed on the premises.

(F) From Schedule "D", enter the gallons of breakage of Federal Tax Paid bottled beer.

(G) Enter the total gallons of customers' case beer transferred to stock on the Federal Bonded premises.

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BREWERY INVENTORY CONTROL - FEDERAL TAX PAID BEER

(H) Enter the gallons of barreled beer returned to the Brewery Rest Tanks.

(I) Enter the total gallons of barreled beer destroyed under the Brewmaster's supervision.

(J) Enter the total of all other disposals, and attach an explanation of all such transactions.

(K) Enter the adjustment shown on Schedule "D".

Item 6. Enter the total of all disposals under Item 5.

Item 7. Enter the actual physical inventory on hand at the close of business on the last day of the month of Federal Tax Paid beer.

Item 8. Segregate Federal Tax Paid malt beverages in barrels and kegs from Federal Tax Paid case goods on the licensed premises, and set forth the total gallonage of each group. In addition, set forth the total gallonage in branch warehouses or in licensed public warehouses. (Include spoiled beer awaiting disposal.)

B. A. Bernstorf
Acting State Supervisor
Beverage Tax Bureau

Filed with Secretary of State
May 29, 1951
Effective June 1, 1951

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R-53-6-51

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY - DIVISION OF TAXATION

SCHEDULE "J-1"

BEVERAGE TAX BUREAU

Name _____ Address _____ Lic. No. _____ Month of _____ 19 ____

BOTTLING METER SUMMARY FROM FEDERAL FORM 139	METER #	METER #	METER #	METER #	METER #	METER #	METER #	METER #	BBLS.	TOTAL GALLONS
1. METER READING END OF MONTH										
2. METER READING FIRST OF MONTH										
3. BALANCE (ITEM 1 MINUS 2)										
4. PLUS OR MINUS METER ADJUSTMENTS										
5. TOTAL BEER AND WATER METERED										
6. WATER METERED										
7. BALANCE. BEER METERED (ITEM 5 MINUS 6. ENTER IN J-2, ITEM 2)										

FROM FEDERAL FORMS	FEDERAL TAX PAID BBLS.	FEDERAL TAX PAID GALS.	FEDERAL TAX FREE BBLS.	FEDERAL TAX FREE GALS.	
8. FROM FEDERAL FORM 103, SUMMARY, LINE 10. "REMOVED IN BARRELS AND KEGS." ENTER IN "J-3" ITEM 2A					
9. REMOVED IN BARRELS AND KEGS FEDERAL TAX FREE FOR EXPORT. ENTER DETAILS IN "WR-2"					

FROM FEDERAL FORM 103 STAMP ACCOUNT	500	100	25	10	5	1	1/2	1/4	1/8		BBLS.	GALS.
10. FROM FEDERAL FORM 103, STAMP ACCOUNT, LINE 5. "STAMPS USED FOR CASES". COMPARE WITH FEDERAL TAX PAID GALLONS SHOWN IN LINE 16 OF SCHEDULE J-2												
11. FROM FEDERAL FORM 103, STAMP ACCOUNT, LINE 6. "STAMPS USED ON BARRELS AND KEGS." COMPARE WITH LINE 8 ABOVE. ATTACH EXPLANATION OF ANY DIFFERENCE.												

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R-54-6-51

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY - DIVISION OF TAXATION
BEVERAGE TAX BUREAU

SCHEDULE "J-2"

Name _____ Address _____ Lic. No. _____ Month of _____ 19___

PRODUCTION RECORDS - BOTTLED BEVERAGES - FEDERAL TAX NOT PAID

	BBLS.	GALS.
1. IN BOTTLING TANKS FIRST OF MONTH (FROM LICENSEE'S "GOVERNMENT TANK ROOM LOG")		
2. TOTAL BEVERAGES RUN THROUGH ALL BOTTLING TANK METERS AFTER DEDUCTING WATER AND ALLOWING FOR PLUS OR MINUS METER ADJUSTMENTS. (CARRIED FORWARD FROM METER SUMMARY J-1, ITEM 7)		
3. TOTAL (ITEM 1 PLUS 2)		
4. BEVERAGES ON HAND IN BOTTLING TANKS AT END OF MONTH (FROM LICENSEE'S "GOVERNMENT TANK ROOM LOG")		
5. BALANCE - TOTAL WORKING STOCK USED FOR BOTTLED BEVERAGE PRODUCTION (ITEM 3 MINUS 4)		

	2.25	4.50	3.00				TOTAL GALLONS
6. FINISHED CASES PRODUCED, INCLUDE REJECTS AND SHORTS AND BEVERAGES TAKEN FROM BOTTLING LINE FOR DRINKERS AND TESTING.							
7. BOTTLING LOSS BETWEEN METERS AND CASE COUNTERS.							
8. TOTAL (ITEM 6 AND 7)							

INVENTORY CONTROL - BOTTLED BEVERAGES - FEDERAL TAX NOT PAID

	TOTAL GALLONS		TOTAL GALLONS
9. PHYSICAL INVENTORY - FIRST OF MONTH		16. REMOVED UPON PAYMENT OF FEDERAL TAX	
10. FINISHED CASES PRODUCED (FROM J-2, ITEM 6)		17. REMOVED FROM BOND WITHOUT REPAYMENT OF FEDERAL TAX (INCLUDE IN J-3, ITEM 3C)	
11. CUSTOMERS' RETURNS RECEIVED FOR DESTRUCTION (FROM J-3, ITEM 5 G)		18. REMOVED FOR EXPORT (LIST ON SCHEDULE WR-2)	
12. CUSTOMERS' RETURNS RECEIVED IN STOCK (FROM J-3, ITEM 5 G)		19. OTHER DISPOSALS: (A) BREAKAGE IN BOND	
13. RETURNS TO STOCK FROM EXPORT BOND		(B) CONSUMPTION ON BONDED PREMISES	
14. OTHER RETURNS		(C) DUMPED UNDER FEDERAL SUPERVISION	
15. TOTAL (9 TO 14, INCLUSIVE)		(D) TESTING & ANALYSIS	
		(E)	
		(F) ADJUSTMENT TO BALANCE	
		20. TOTAL REMOVALS (ITEM 16 TO 19, INCLUSIVE)	
		21. PHYSICAL INVENTORY - END OF MONTH	

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R-55-6-51

STATE OF NEW JERSEY SCHEDULE "J-3"

DEPARTMENT OF THE TREASURY - DIVISION OF TAXATION

BEVERAGE TAX BUREAU

BREWERY INVENTORY CONTROL - FEDERAL TAX PAID BEER

Name _____ Lic. No._____ Month of_____ 19____

INCLUDE ALL TRANSACTIONS AFFECTING THE INVENTORY OF FEDERAL TAX PAID BEER ON THE BREWERY PREMISES OR IN BREWERY OR PUBLIC WAREHOUSES IN NEW JERSEY.	BEER & MALT BEVERAGES WINE GALLONS
1. ACTUAL PHYSICAL INVENTORY ON HAND FIRST OF MONTH FEDERAL TAX PAID (SAME AS ITEM 7 OF PRECEDING MONTH)	
2. WITHDRAWN FROM BOND DURING THE MONTH: (A) IN BARRELS, FEDERAL STAMPS AFFIXED (FROM J-1 ITEM 8)	
(B) IN CASES, FEDERAL TAX PAID (FROM J-2 ITEM 16)	
3. RETURNS ACCEPTED (GOOD AND SPOILED BEER AND MISC. RECEIPTS.) (A) SCHEDULE "H-3" ....BARRELED	
CASE	
(B) SCHEDULE "H-4" ....BARRELED	
CASE	
(C) OTHER RECEIPTS. INCLUDE BEER RELEASED FROM THE BOTTLE HOUSE WITHOUT REPAYMENT OF FEDERAL TAX AFTER RELABELING. ATTACH EXPLANATION	
4. TOTAL (ITEM 1 PLUS 2 AND 3)	
5. DISPOSALS (A) SCHEDULE "A"	
(B) SCHEDULE "E", (INCLUDE ON N. J. SCHEDULE "E" BEER DUMPED UNDER B. T. B. SUPERVISION)	
(C) SCHEDULE "D", TOTAL OF SALES TO N. J. RETAILERS, SAMPLES, MISC. SALES, DONATIONS, THEFTS	
(D) SCHEDULE "D", BOTTLED BEER DUMPED WITHOUT SUPERVISION OF B. T. B.	
(E) SCHEDULE "D", FEDERAL TAX PAID BEER CONSUMED ON PREMISES	
(F) SCHEDULE "D", BREAKAGE OF FEDERAL TAX PAID BOTTLED BEER	
(G) CUSTOMERS' RETURNS TRANSFERRED TO BONDED PREMISES. (SEE J-2, ITEMS 11 & 12)	
(H) FEDERAL TAX PAID BARRELED BEER RETURNED TO BREWERY REST TANK	
(I) DUMPS OF BARRELED BEER UNDER SUPERVISION OF BREWMASTER	
(J) OTHER DISPOSALS (ATTACH EXPLANATION OF ALL TRANSACTIONS)	
(K) SCHEDULE "D", ADJUSTMENT	
6. TOTAL OF ITEM 5	
7. ACTUAL PHYSICAL INVENTORY ON HAND END OF MONTH (ITEM 4 MINUS 6)	
8. PLACE WHERE ACTUAL PHYSICAL INVENTORY SET FORTH IN ITEM 7 IS STORED: ON LICENSED PREMISES — IN BARRELS, FEDERAL STAMPS AFFIXED	
ON LICENSED PREMISES — IN CASES, FEDERAL TAX PAID	
IN WAREHOUSE AT: _____	
IN WAREHOUSE AT: _____	
TOTAL OF ITEM 8 (SAME AS ITEM 7)	

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STATE OF NEW JERSEY
Department of the Treasury
Division of Taxation
Beverage Tax Bureau

Regulation #74
Supersedes "Section 906 of the Rules & Regulations as revised, effective July 1, 1949"
Dated: July 2, 1951

906. Sales to Military Personnel and Concessionaires:

All sales or deliveries of alcoholic beverages by the holder of an alcoholic beverage license to military personnel except as provided for by R. S. 54:43-2.1 are taxable.

Sales of alcoholic beverages to private concessionaires operating within or upon territory used for military purposes are taxable.

N.J. National Guard:

Sales of alcoholic beverages to National Guard personnel operating a place for the sale of goods at any New Jersey Armory, when the purchases and sales of such beverages are authorized by the State Department of Defense, are tax exempt.

United States Coast Guard:

Sales of alcoholic beverages to United States Coast Guard personnel in New Jersey, when such units are not under the jurisdiction of the U. S. Navy, are taxable.

United States Army:

Sales of malt alcoholic beverages to voluntary unincorporated organizations such as post exchanges, commissioned and non-commissioned officers messes operating a place for the sale of goods, pursuant to regulations promulgated by the Secretary of the U. S. Army, are tax exempt. (See also Regulation 905 A)

Sales of alcoholic beverages, to authorized Officers Recreational Groups and Locker Systems within or upon territory used for military purposes in this State or to an individual even though the individual is a member or officer of the U. S. Army, are taxable.

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906 continued

United States Navy:

Sales of alcoholic beverages to Officers Messes, Chief Petty Officers Messes and Staff Non-Commissioned Officers Clubs operating a place for the sale of goods within or upon territory used for naval purposes and authorized by the Secretary of the U. S. Navy, Commandant of Naval Districts, or Commandant of the Marine Corp, are exempt from the tax.

Sales to individuals even though the individual is a member of the U. S. Navy or Marine Corp, are taxable.

Sales of malt alcoholic beverages only to ships' service stores, enlisted mens' clubs and recreational centers and post exchanges operating a place for the sale of goods within or upon territory used for naval purposes are exempt from the tax.

(General Order No. 15, Navy Department, November 4, 1948.)

United States Air Force:

Sales of alcoholic beverages to voluntary unincorporated organizations of Air Force personnel, such as commissioned and non-commissioned Officers Messes, operating a place for the sale of goods pursuant to regulations promulgated by the Secretary of the U. S. Air Force are tax exempt.

Sales of alcoholic beverages to authorized Officers Recreational Groups and Locker Systems, within or upon territory used for military purposes in this State or to an individual even though the individual is a member or an officer of the U. S. Air Force, are taxable.

B. A. Bernstorf
Acting State Supervisor
Beverage Tax Bureau

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STATE OF NEW JERSEY
DIVISION OF TAXATION
Beverage Tax Bureau

Regulation No. 75
Amends Sections 202 & 801 of the Regulations Promulgated July 1, 1949

March 23, 1953

REGULATIONS CONCERNING STATE LICENSEES REPORTS

Section 202 is hereby amended to read as follows:

202. Taxes - When Due

The taxes imposed shall be due and payable at the time of the first sale or delivery, as the case may be in this State, except as otherwise provided in the law and in these Rules and Regulations. In case the tax so imposed has not been paid or secured by the person making the sale or delivery, or causing the delivery to be made, the purchaser or the person accepting delivery shall be liable for the tax and the payment thereof.

All taxes shall be paid not later than the fifteenth day of the month next following the month in which the sales or deliveries were made. Where the fifteenth day of the month falls on a Sunday, Legal Holiday or Bank Holiday, the tax payment, if forwarded by mail, will be considered as received within time only if the envelope bears the postmark of the next business day or some prior day.

Section 801 is hereby amended to read as follows:

801. Reports - When Due

Reports under oath consisting of a control sheet and supporting schedules shall be filed with the Director, on such forms as the Director shall prescribe.

A report shall be filed covering each calendar month or part of a calendar month that a license is in force, even though during that time, or any portion thereof, no business was transacted under the license.

Such reports shall be filed by State licensees, special permittees and holders of special permits to sell alcohol at retail on or before the fifteenth day of each month.

Reports shall be filed by retail licensees on or before the twentieth day of each month.

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Reports shall be filed annually by the holders of special permits for home manufacturing of wines for personal consumption on or before the fifteenth day of July.

Where the last day for filing reports falls on a Sunday, Legal Holiday or Bank Holiday, care should be taken to assure filing within time. Where a report is forwarded by mail, it will be considered as filed within time only if the envelope bears the postmark of the next business day or some prior day.

Such reports shall disclose all transactions in alcoholic beverages and warehouse receipts during the period covered by the report, and such other information as the Director may require.

This Regulation is effective April 1, 1953 and will apply to the report of state licensees for the month of March, 1953 and all subsequent reports.

B. A. Bernstorf

B. A. Bernstorf
State Supervisor
Beverage Tax Bureau

BAB:col

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STATE O
DEPARTMENT
DIVISION
MOTOR FU
TRENTO

Motor Fuels Tax Bureau
Rules & Regulations
Effective 4 May 1955

REVOCATION

REGULATION NO. M. F. - 1 June 2, 1952

B L E N D I N G

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, Regulation No. M. F. - 1, regarding Blending, as filed with the New Jersey Secretary of State on January 1, 1948, is revoked.

(Signed)
AARON K. NEELD, Deputy Director
Division of Taxation

As filed with the N. J.
Secretary of State
on May 26, 1952.

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Motor Fuels Tax Bureau
Rules & Regulations
Effective 4 May 1955

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
MOTOR FUELS TAX BUREAU
TRENTON, NEW JERSEY

REVOCATION

REGULATION NO. M. F. - 1 June 2, 1952

B L E N D I N G

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, Regulation No. M. F. - 1, regarding Blending, as filed with the New Jersey Secretary of State on January 1, 1948, is revoked.

(Signed)
AARON K. NEELD, Deputy Director
Division of Taxation

As filed with the N. J.
Secretary of State
on May 26, 1952.

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

MOTOR FUELS TAX BUREAU

TRENTON, NEW JERSEY

REVISED
REGULATION NO. M. F. - 2 May 3, 1951

EXPORTS AND SALES FOR EXPORT

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, Regulation No. M. F. - 2, regarding Exports and Sales for Export, as filed with the New Jersey Secretary of State on January 1, 1948, is hereby revised to read as follows:

I. DEFINITIONS

1. Export: A New Jersey Distributor or Wholesale Dealer makes an export when he sends or carries "fuels" out of New Jersey to another State or foreign country in the way of commerce.

2. Sales for Export: A New Jersey Distributor makes a Sale for Export when he sells "fuels" in New Jersey to another person, not a New Jersey Distributor, who sends or carries the "fuels" so purchased out of New Jersey to another State or foreign country in the way of commerce. (When the purchaser is a New Jersey Distributor, such transaction will be treated as a Distributor to Distributor tax-free sale in New Jersey followed by an Export by the purchasing Distributor.)

A Wholesale Dealer makes a Sale for Export when he sells "fuels" in New Jersey to another person not a New Jersey Distributor, who sends or carries the "fuels" so purchased out of New Jersey to another State or foreign country in the way of commerce. (When the purchaser is a New Jersey Distributor, such transaction will be treated as a tax-paid sale in New Jersey followed by an Export by the purchasing distributor who will also take credit for tax paid at time of purchase.)

3. Exportation: Since "fuels", even in transit, cannot be held to be in interstate commerce until it has been specifically determined that they are designated to points outside the State even through past experience, rumor in the trade or the normal course of business within the petroleum industry may justify the assumption that the "fuels" will ultimately be transported beyond the borders of this State, exportation will not be said to have occurred until such detail as is required under "II. PROCEDURE" hereof will have been supplied to this Bureau.

II. PROCEDURE

A. Export:

1. Distributors will report such sales, transfers or other disposals of "fuels" exported as herein defined by entering same on Line 11, of the monthly Motor Fuel Tax Return, Form GA-1, of the month of such transfer or sale, appropriately supported by entries on Schedule "C", Form GA-4.

2. Wholesale Dealers will report all sales, transfers or other disposals of "fuels" exported by forwarding to this Bureau a fully completed "Wholesale Dealer Report of Export or Sale for Export", Form GMF2E, on the same day that such export is started, except, that this report will not be required of Wholesalers who are licensed properly to import into the state of destination, and who may make one monthly report on Schedule "C", Form GA-4, after request for permission to so

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report has been approved by this Bureau. (For Refund of tax already paid on such fuels, see III. REFUNDS, below.)

B. Sales for Export:

1. Distributors will report such sales or other disposals of "fuels" sold for export to other than New Jersey Distributors by entering same on Line 11A of the monthly Motor Fuel Tax Return, Form GA-1, of the month of sale, appropriately supported by entries on Schedule "C-1", Form GA-4-1.

2. Wholesale Dealers will report all sales, transfers or other disposals of "fuels" sold for export to other than New Jersey Distributors by forwarding to this Bureau a fully completed "Wholesale Dealer Report of Export or Sale for Export", Form GMF2E, on the same day that such sale for export is started, except, that this report will not be required of wholesalers who are licensed properly to import into the state of destination, and who may make one monthly report on Schedule "C-1", Form GA-4-1, after request for permission to so report has been approved by this Bureau. (For Refund of Tax already paid on such fuels see III. REFUNDS, below.)

III. REFUNDS

1. Wholesale Dealers, since they may only export or sell for export, New Jersey tax-paid "fuels", may secure refund of such tax by submitting a claim for same to this Bureau. The regular Refund Claim Form (GR. 1) will be used. Proof in support of the claim, and all of which must be attached thereto (except Form GMF2E) shall be: (1) the receipted invoice showing the New Jersey State Tax paid by the claimant at the time of his purchase of the "fuels"; (2) in the case of shipments to another state—the tax receipt from the import state tax authorities showing the tax paid in that state; or (3) in the case of shipments to another country—proof in the form of a bill of lading showing the "fuels" to have been placed on board a boat going to the foreign country; and (4) in case no "Wholesale Dealer Report of Export or Sale for Export", Form GMF2E, is required in accordance with II. A-2 of this regulation—copies of Schedule "C", Form GA-4, or Schedule "C-1", Form GA-4-1, as indicated, in duplicate.

2. Any out of State purchaser of "fuels" paying the New Jersey Tax at time of purchase, who exports same out of the State of New Jersey, will seek refund of the tax so paid by writing to the "Motor Fuels Tax Bureau, 107 West State Street, Trenton 8, New Jersey".

IV. NOTES

1. Sales for export will be made tax-free only when all of the "fuel" so sold is to be exported. In any case where only part of such "fuel" is to be exported, the New Jersey State Tax will be collected on the entire amount purchased. Such purchaser may receive refund of the tax paid on that portion of the "fuel" subsequently exported by him by following the procedure set forth above.

2. It is to be remembered that in the case of shipments in interstate commerce there must be an immediate and continuous movement of the fuels out of the State, and in the case of shipments to foreign countries, an immediate and continuous movement of the "fuels" to the point of embarkation in New Jersey and shipment on the next available boat leaving for the foreign country.

3. IMPORTANT: If the person to whom "fuels" are sold in New Jersey refuses to divulge the final destination of the "fuels" in another State or foreign country, thereby not permitting the proper reporting as required by this Regulation, the New Jersey Tax will be collected by the New Jersey Distributor or Wholesale Dealer at the time of the sale in New Jersey.

4. The attention of Purchasers "For Export" is directed to R. S. 54:-39-56. Violations of this section of the New Jersey Motor Fuel Tax Law will, in every instance, be prosecuted to the fullest extent of the Law.

(Signed)
AARON K. NEELD, Deputy Director
Division of Taxation

As filed with the N. J.
Secretary of State
on May 3, 1951.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
MOTOR FUELS TAX BUREAU
TRENTON, NEW JERSEY

REVISED

REGULATION NO. M. F. - 3 March 1, 1951

SALES OF MOTOR FUELS TO THE UNITED STATES GOVERNMENT

By virtue of the authority granted by Chapter 39, of Title 54, Taxation, of the Revised Statutes, Regulation No. M. F. - 3, regarding Sales of Motor Fuels to the United States Government, as filed with the New Jersey Secretary of State on January 1, 1948, is hereby revised to read as follows:

1. Where tax-free sales of "fuels" are made directly by a Licensed Distributor to the United States Government and billings for the "fuels" are on invoices of the Licensed Distributor, such tax-free sales shall be deducted on Line 13, of the Monthly Motor Fuel Distributor's Tax Return, Form GA-1. These sales shall include deliveries of "fuels" to the United States Government for the account of the Licensed Distributor through the recognition of the Licensed Distributor's Courtesy Cards. In support of deductions on Line 13, the Licensed Distributor shall attach a list to the "Return", giving the number of gallons sold to the United States Government. Such list shall be either in the detail of individual invoice or total by Agency.

Further, the Licensed Distributor shall be required, during the periodical audit of his records by the Director or any authorized assistants, to establish by means of delivery tickets, invoices, ledger cards, open orders, contracts or otherwise, satisfactory evidence of Sales to the United States Government by the Licensed Distributor, or for his account by a Licensed Dealer.

2. Where tax-free sales of "fuels" are made by Licensed Dealers out of New Jersey tax-paid "fuels" inventory and the Licensed Distributor has refunded the New Jersey Motor Fuels tax to the Licensed Dealer, such tax-free sales shall be deducted on Line 25, of the Monthly Motor Fuel Distributor's Tax Return, Form GA-1. In support of such deductions on Line 25, Federal Exemption Certificates, Form 1094, covering the gallonage deducted and properly endorsed by the Licensed Dealers, shall be attached to the "Return".

(Signed)
AARON K. NEELD, Deputy Director
Division of Taxation

As filed with the N. J.
Secretary of State
on February 16, 1951

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
MOTOR FUELS TAX BUREAU
TRENTON, NEW JERSEY

REGULATION NO. M. F. - 4 January 1, 1948

"FUEL" CLASSIFICATIONS

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding Fuel Classification is hereby made and promulgated:

PART I — GENERAL

1. Materials subject to the provisions of this Chapter are defined in Section 54:39-2 and are designated as "fuels". Subsection (a) thereof is specific and mandatory. Subsection (b) in addition to a laboratory test, invokes the further limitation that the material only becomes subject to the Act when as a liquid it is prepared, advertised, offered for sale or sold for use as or commonly and commercially used as a fuel in internal combustion engines." Subsection (c) applies to any material not covered by (a) or (b) which is "used or sold to be used to propel motor vehicles upon the public highways." This subsection (c) is further clarified by Subsection (b) of Section 54:39-64, R. S., and by Regulation M F 6.

2. Due to the technicalities present in Subsection (b), Section 54:39-2, this Bureau is frequently asked to rule upon the application of the law to certain solvents and other materials which come within the distillation range of the test specified, but which cannot be said to have been prepared or advertised for sale or used as fuels in internal combustion engines. As a result, many materials have been tested and studied by this Bureau and have been classified as being either "fuels" or "not fuels".

PART II — FUELS LISTED

1. A listing of all tested materials together with the Fuel Classification designation ("FUELS or "NOT FUELS") of each has been prepared by the Bureau and is constantly revised as new rulings are made. This up-to-date listing, which shall be considered a part of this regulation, is available at the office of this Bureau to any taxpayer upon request.

2. Any fuel listing secured by a taxpayer shall only be applicable to materials tested by this Bureau, the use and component parts of which have not been changed subsequent to the date of the fuel listing so secured by the taxpayer.

3. The Motor Fuels Tax Bureau will continue, upon the request of a taxpayer or upon its own initiative, to conduct official tests of any materials subject to Subsection (b) and as the result of such tests, will rule whether or not such materials are "fuels".

4. If at any time a material that has been tested and ruled not to be a "fuel" is used singly or as a blend to propel a motor vehicle, it shall be subject to all of the taxing provisions set forth by the Motor Fuel Tax Law and Regulations based thereon.

(Signed)
HOMER C. ZINK, Director
Division of Taxation

As filed with the N. J.
Secretary of State
on January 1, 1948

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
MOTOR FUELS TAX BUREAU
TRENTON, NEW JERSEY

REVOCATION

REGULATION NO. M. F. - 5 October 1, 1951

"FUELS NOT ULTIMATELY CONSUMED AS MOTOR FUEL"

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, Regulation No. M. F. - 5, regarding Fuels Not Ultimately Consumed as Motor Fuel, as filed with the New Jersey Secretary of State on January 1, 1948, is revoked.

(Signed)
AARON K. NEELD, Deputy Director
Division of Taxation

As filed with the N. J.
Secretary of State
on September 12, 1951.

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

MOTOR FUELS TAX BUREAU

TRENTON, NEW JERSEY

REVISED

REGULATION NO. M. F. - 6 October 1, 1951

TAXABILITY OF COMBUSTIBLE GASES, INDUSTRIAL NAPHTHAS AND SOLVENTS, AROMATIC DISTILLATES, DIESEL FUEL, FUEL OIL, ADDITIVES, ETC., WHICH BECOME "FUELS" WHEN SOLD FOR USE OR USED TO OPERATE MOTOR VEHICLES UPON THE PUBLIC HIGHWAYS.

By virtue of the authority granted by Chayter 39, Title 54, Taxation, of the Revised Statutes, Regulation No. M. F. - 6, regarding the taxability of combustible gases, fuel oil, etc., which become "fuel" when sold for use or used to propel motor vehicles, as filed with the New Jersey Secretary of State on January 1, 1948, is hereby revised to read as follows:

1. Reference is made to Subsection (c), of Section 54:39-2, of the Revised Statutes of New Jersey, "Fuels" defined, effective July 1, 1950.

2. For the enforcement of such subsection, a motor vehicle is any vehicle which must be registered with the Motor Vehicle authorities of any state before it may lawfully make use of the public highways.

3. With the exception as noted in Paragraph 4 of this Regulation, the person making the first sale of combustible gases, industrial naphthas and solvents, aromatic distillates, diesel fuel, fuel oil, additives, and all other products coming within the provisions of such subsection, in the State, with the knowledge that the total amount sold will ultimately be used to propel a motor vehicle upon the public highways, will secure the necessary license, make the monthly report and collect and remit the tax to the Director, Division of Taxation. In any case where it cannot be determined that the total amount of such fuels sold will ultimately be used to propel a motor vehicle upon the public highways before they reach the user, then such user will secure the necessary license, make the monthly report and remit the tax to the Director, Division of Taxation.

4. New Jersey Motor Fuel Distributors will sell or use such fuels under the authority of their Distributor's License. Sales to other Licensed Distributors will be made tax-free. They will account for the receipt of all such fuels on Line 7, "Other Debits". Disposition will be

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accounted for on Line 12, "Tax-Free Sales in N. J. to Licensed Distributors", or Line 19, "Other Credits", of their monthly Distributor's Tax Return, Form GA-1, for the month involved with supporting entry on Schedule "D", or itemized statements.

5. All persons not licensed as New Jersey Motor Fuel Distributors purchasing such "fuels" free of the New Jersey State Tax, and selling same for ultimate use, or using same in the propulsion of a motor vehicle upon the public highways, will secure a Special License "B". Such license will be issued NO FEE by the Director, Division of Taxation, upon application.

Each Special License "B" holder will keep a record for a period of one year at his place of business in the State of New Jersey of all such tax-free purchases and a record of all individual sales and (or) use of same. Such records will be kept coincidental with, or in addition to, any other records required to be kept by virtue of such person being the holder of any license issued under the New Jersey Motor Fuel Tax Law.

Each Special License "B" holder will, on or before the next to the last business day of each month, render a report to the Director, Division of Taxation, on Form GSLB-3, furnished by the Director, stating the number of gallons of purchases on which there has been no charge made to him of the motor fuel tax thereon, sold for use or used by him in New Jersey during the preceding calendar month. A tax of 3c per gallon for the total number of gallons sold for use or used will be paid, such payment to accompany the filing of the report.

(Signed)
AARON K. NEELD, Deputy Director
Division of Taxation

As filed with the N. J.
Secretary of State
on September 12, 1951.

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

MOTOR FUELS TAX BUREAU

TRENTON, NEW JERSEY

REGULATION NO. M. F. - 7 January 1, 1948

DELIVERY TICKETS

By virtue of the authority granted by Chapter 39, Title 54, Taxation of the Revised Statutes, the following regulation regarding substitutes for Delivery Tickets is hereby made and promulgated:

Section 54:39-42 of the Revised Statutes sets forth that every person operating any conveyance for the purpose of hauling, transporting, or delivering "fuels", as therein defined, over the public highways of New Jersey, shall have in his possession during the entire time he is so hauling, transporting or delivering, a Delivery Ticket showing the true name and address of the consignor or seller; the name of the consignee or purchaser, if any; the number of gallons and the name and address of the person who has assumed or who shall assume payment of the New Jersey Motor Fuel Tax.

1. This delivery ticket shall take the form of a loading ticket, duplicate loading ticket, invoice or any other special form, provided it contains on its face, either written, or as an integral part of the printed makeup of the form, or as part of a rubber stamp notation stamped on the form, or otherwise the following:

   (a) The true name of the owner of the "fuel".
   (b) The location of the plant from which the conveyance was filled.
   (c) The equipment designation (number of the conveyance or the name of the driver).
   (d) The purpose for which the "fuel" is transported (sale to a customer, sales to various customers, transfers to company service stations, transfers to company bulk plants).
   (e) A statement of the assumption of tax (if a New Jersey Licensed Distributor, give name and Distributor's license number. If not, besides the name of the company, give the name and address of the responsible individual who is assuming the responsibility for accounting that the tax has been or will be paid).
   (f) Serial number of the delivery ticket.
   (g) The date of shipment.

2. Whenever any agent of the Director, Division of Taxation, or police officer stops any conveyance in order to determine whether or not the operator has a delivery ticket in his possession, the number of gallons shown on the delivery ticket shall correspond with the gallons actually in the conveyance. If these gallonages are not the same, the operator shall have in his possession sales tickets or other evidence for the portion of the load already delivered.

3. Every time any conveyance leaves any point of loading, it shall carry a new delivery ticket made out to cover the total gallons then on the conveyance. Delivery tickets on loads partly returned to any plant should be surrendered by the driver of the truck to the person responsible for its loading, who should note thereon, for his own record and future reference for this Bureau, the number of gallons returned.

(Signed)
HOMER C. ZINK, Director
Division of Taxation

As filed with the N. J.
Secretary of State
on January 1, 1948.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
MOTOR FUELS TAX BUREAU
TRENTON, NEW JERSEY

REGULATION NO. M. F. - 8 January 1, 1948

R E F U N D S

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revsied Statutes, the following regulation regarding Refunds is hereby made and promulgated:

1. Subsection (m) of Section 54:39-66, of the Revised Statutes, enumerates "Cleaning or Dyeing" uses of "fuel" as being subject to refund. The word "cleaning", as used therein, is meant to apply to cleaning anything whether same be a machine, motor car, etc. and does not apply to the cleaning of clothes exclusively, because this appears together with the phrase "or dyeing".

Inasmuch as the "fuels" used in any cleaning or dyeing process may be used without blending or compounding and in its original state, and inasmuch as the Motor Fuels Tax Law specifically provides for refund of taxes paid on "fuels" used for this purpose, all sales made for cleaning and dyeing purposes are taxable and subject to refund.

2. Political subdivisions of this State may submit in support of claims, and in lieu of receipted invoices, a signed certification from their source of supply showing total gallons purchased during the calendar month and that the cost of the "fuel" and tax thereon has been paid.

3. Extension of time for the submission of refunds must be procured by following the required procedure set forth in Section 54:39-67 of the Revised Statutes as amended.

4. Refund Claims shall have attached to them, in support thereof, the original invoices of all of the claimant's purchases of "fuels" made from every source during the month for which the refund claim is being submitted. Invoices secured at the time of the purchase of "fuels" for taxable purposes, such as for use in automobiles, trucks, etc., shall be included as well as those secured at the time of purchase of "fuels" for refundable purposes. Departures from this requirement may be allowed.

5. Every refund claimant shall keep a monthly written record of all purchases, showing the date of each purchase, the name and address of the seller, the number of gallons each purchase, the kind of material and the manner in which the "fuels" are used.

(Signed)
HOMER C. ZINK, Director
Division of Taxation

As filed with the N. J.
Secretary of State
on January 1, 1948

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

MOTOR FUELS TAX BUREAU

TRENTON, NEW JERSEY

REGULATION NO. M. F. - 9 January 1, 1948

RURAL FREE DELIVERY CARRIERS

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding Rural Free Delivery Carriers is hereby made and promulgated:

1. Subsection (g) of Section 54:39-66, of the Revised Statutes, sets forth that "fuel" used by Rural Free Delivery Carriers in the dispatch of their official business is subject to refund. This privilege is extended only to Rural Free Delivery Carriers and not to any other type of carrier; such as, Star Route or Contract Carriers.

2. Rural Free Delivery Carriers may only claim refund for the "fuel" used in their official business on those days on which the route is actually traveled. The qualified substitute rural carrier operating during the vacation, sick leave, or days off, of the rural carriers, shall apply for his own refund, covering his particular activities.

3. Refund Claims submitted by Rural Free Delivery Carriers shall, hereafter, have attached to them, in support of their claim, the receipted invoices covering all purchases of "fuels" made by the carrier, irrespective of whether the "fuel" is used in the vehicle operating over the rural route or in any other vehicle owned by the carrier.

4. Refund of the motor fuel tax will be allowed only on that "fuel" used in the dispatch of the carrier's official business. This amount shall be determined by actual test, and no future refund claim will be accepted unless there is shown in Item 2 (d) of every refund claim that two tests have been made during the report month to determine the quantity of "fuel" consumed. The allowable gallonage for refund will be the average of the two tests times the number of trips made in any particular report month.

5. All Rural Free Delivery Carriers shall maintain an accurate record of all "fuel" placed in vehicles owned and operated by them for any purpose whatsoever.

(Signed)
HOMER C. ZINK, Director
Division of Taxation

As filed with the N. J.
Secretary of State
on January 1, 1948

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

MOTOR FUELS TAX BUREAU

TRENTON, NEW JERSEY

REGULATION NO. M. F. - 10 January 1, 1948

REQUIREMENTS OF WATER CARRIERS OF MOTOR FUELS

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding the requirements of Water Carriers of Motor Fuels is hereby made and promulgated:

1. The master or other person in charge of any barge, tanker or other vessel in which "fuel" is being transported, other than "fuels" being transported for use in operating the engine which propels such vessel, or for the purpose of generating power in stationary engines to operate pumps for discharge of liquid cargo, must have in his possession an invoice, bill of sale or other evidence showing the name and address of the consignor or person from whom such "fuel" was received by him and the name and address of the consignee or person to whom he is to make delivery of the same, together with the number of gallons to be delivered to each such person, and shall at the request of any agent of the Director, Division of Taxation, produce such invoice, bill of sale or other record evidence for inspection. Whenever the "fuel" is being transported into or between points in New Jersey, such invoice, bill of sale or other record evidence shall also contain a statement showing who has assumed or who shall assume payment of the New Jersey State Tax. Where a New Jersey licensed motor fuel Distributor is assuming it, the name and license number of that Distributor will be sufficient; otherwise, the name of the responsible individual who is assuming or who has assumed the responsibility for accounting for the New Jersey State tax must be given. Whenever the "fuel" is being transported to a point outside of New Jersey, there shall be included on the invoice, bill of sale or other record evidence, a statement that the New Jersey seller or consignor is exporting or has sold the "fuel" for export.

2. Every water transportation company, for all shipments transported by them as a Common Carrier (one engaged in or employed in the business of carrying "fuels" for others for hire) into, out of or between points in New Jersey shall make a report to this Bureau of all such shipments on Form GCC-1 (Fuel Carrier Report). This report must be received by this Bureau thirty (30) days after the close of the calendar month being reported.

NOTE: A supply of Form GCC-1 may be obtained by writing to the Motor Fuels Tax Bureau, Division of Taxation, 107 West State Street, Trenton 8, New Jersey.

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3. All water carriers transporting "fuel" shall have on board at all times calibration charts for each tank containing "fuel". These calibration charts shall have been prepared by a recognized firm of gaugers such as the Martin Company or Sayboldt Company, and shall show tank number, capacity, dimensions and gallons corresponding to measurements in feet, inches, and fractions thereof for any amount of fuels in the tank.

4. All water carriers shall have on board at all times, in addition to calibration charts, a plan drawn to an appropriate scale showing the location of all tanks or compartments of whatever nature capable not only of containing "fuel", but any other liquid. Such plan shall show tank number, capacity and dimensions of each tank.

5. All water carriers shall have on board, a gauge stick properly divided in feet, inches and fractions thereof to correspond with the measurements of each tank and calibration chart. Such gauge stick shall be used to determine the amount of "fuel" handled at any loading or unloading.

6. Every barge, tanker or other vessel used for the transportation of "fuel" shall bear a sign attached to a permanent structure on each side above the rail, plainly and visibly marked with the word "Gasoline" or other name of the "fuel" actually being transported in letters at least eight (8) inches high and of corresponding appropriate width. The background of the sign shall be painted with white paint and the letters with red paint. When mixed cargoes of gasoline and/or other "fuel" is transported, such signs shall show the highest gravity "fuel" on board.

7. All water carriers transporting "fuel" shall at all times display, in a conspicuous manner so that it can be identified at a distance of a quarter mile, the red banner required by Federal Law, designating that they are transporting an inflammable cargo.

8. Every person operating a water carrier transporting or delivering "fuel" shall apply for its registration to this Bureau and shall display the license card and plates as required by the instructions of this Bureau. (See license card and envelope containing license plates when issued).

NOTE: Any person violating any of the provisions above set forth shall be guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than one thousand dollars ($1,000.00) or by imprisonment for not more than six months, or by both such fine and imprisonment.

(Signed)
HOMER C. ZINK, Director
Division of Taxation

As filed with the N. J.
Secretary of State
on January 1, 1948

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
MOTOR FUELS TAX BUREAU
TRENTON, NEW JERSEY

REGULATION NO. M. F. - 11 January 1, 1948

RECORDS TO BE KEPT BY WHOLESALE DEALERS

By virtue of the authority granted by Chapter 39, of Title 54, Taxation, of the Revised Statutes, the following regulation regarding the records to be kept by Wholesale Dealers is hereby made and promulgated:

Every Wholesale Dealer shall keep the following records of transactions in motor fuel products (this includes keresene and Diesel oils whenever they are sold for use or used in a motor vehicle upon the public highways):

1. (a) A RECEIPT RECORD which shall be supported by or be composed of a file of all invoices or delivery tickets covering all kinds of such products purchased by the dealer. Every such invoice or delivery ticket shall show on its face the kind of product, the unit price, the amount of New Jersey Motor Fuel Tax, if any, and the total amount of the invoice. If monthly statements are received in place of daily invoices or delivery tickets, each such statement must show on its face the same detail as herein required with respect to invoices and delivery tickets.

(b) A DAILY SALES RECORD which shall show the quantity of each such product sold each day. The total includes both cash and charge or credit sales.

(c) A MONTHLY PHYSICAL INVENTORY RECORD which shall show a record of the quantity of each such product on hand at the close of each month's business which shall be the result of actual measurements taken physically on that date.

2. All records kept by Wholesale Dealers shall be safely preserved for a period of one year in such a manner as to insure their security and accessibility for inspection by the Director, Division of Taxation, or any employee of the Division of Taxation engaged in the administration of the New Jersey Motor Fuel Tax Law.

NOTE: No form of record or records printed, published or offered for sale by any stationer, dealer or other person, has been or will be approved by the Director, Division of Taxation, and any representation by any person to the effect that any particular form, printed, mimeographed, multilithed or otherwise, has been approved or authorized by him is entirely unwarranted.

(Signed)
HOMER C. ZINK, Director
Division of Taxation

As filed with the N. J.
Secretary of State
on January 1, 1948

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
MOTOR FUELS TAX BUREAU
TRENTON, NEW JERSEY

REGULATION NO. M. F. - 12 January 1, 1948

WHOLESALE AND RETAIL DEALERS

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding additional requirements of, and clarifications of powers granted the Wholesale and Retail Dealers is hereby made and promulgated:

1. The New Jersey Motor Fuel Tax Law restricts "retail" sales to sales made from a fixed place of business directly into the fuel tank or tanks of the motor vehicles that consume the fuel.

2. Wholesale sales are sales made for resale or into the containers or storage tanks of consuming customers for future consumption.

Wholesale Dealer licenses must be procured in the name of the operator for each location out of which such sales are made.

If Wholesale sales are made by persons not having any bulk plant, a Wholesale Dealer's license in their name must be procured for the location in New Jersey at which the records of such business are kept. This address may be their business office or, in lieu thereof, their home address. Any number of trucks may be operated in the conduct of such business with no other license issued by the Motor Fuels Tax Bureau than the Motor Fuel Transport License on each required by law.

3. All requests for licenses, by mail or otherwise, will include the name and mailing address of the licensee (operator), and the exact location of the establishment to be licensed.

4. Sales may be made directly into the fuel tanks of motor boats only from a fixed location properly covered by a Retail Dealer's License in the name of the seller. This fixed location may be equipped either with permanent or temporary installations for the dispensing of fuels directly into the fuel tank of boats. A tank truck of itself cannot, under any circumstances, be licensed as a fixed place of business.

Sales may be made by Wholesale Dealers utilizing any method of delivery, to the shore storage tanks of motor boats for future transportation by the boat owner and operator to the fuel tanks of his boat. The Wholesale Dealer cannot in any manner place any fuel in the fuel tank of any boat for the future propulsion thereof.

5. Fuel for Diesel engines used in propelling Diesel operated boats may be sold in any manner as a special provision of the New Jersey Motor Fuel Tax Law taxes Diesel fuel only when it is used to propel a vehicle over the land highways of the State.

(Signed)
HOMER C. ZINK, Director
Division of Taxation

As filed with the N. J.
Secretary of State
on January 1, 1948

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
MOTOR FUELS TAX BUREAU
TRENTON, NEW JERSEY

REGULATION NO. M. F. - 13 January 1, 1948

REPORTING OF SALES AGREEMENTS

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding the reporting of Sales Agreements is hereby made and promulgated:

Arrangements for the transfer or ownership of "fuels" (R. S. 54:39-2) by New Jersey Licensed Motor Fuel Distributors **for future delivery,** whether called sales, loans, exchanges or otherwise, shall not be reported as "sales" on Form GA-1, but shall be known only as sales agreements or contracts. They shall be reported as "sales" only when: (1) the "fuels" sold move physically from the possession of the vendor to that of the vendee; or (2) the "fuels" sold remain in the storage of the vendor, the full quantity being **immediately** available to the vendee for disposition.

(Signed)
HOMER C. ZINK, Director
Division of Taxation

As filed with the N. J.
Secretary of State
on January 1, 1948

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
MOTOR FUELS TAX BUREAU
TRENTON, NEW JERSEY

REVISED
REGULATION NO. M. F. - 14

December 1, 1952

TAX-FREE SALES OF MOTOR FUELS IN NEW JERSEY BETWEEN DISTRIBUTORS

By virtue of the authority granted by Chapter 39, Title 54, Taxation, of the Revised Statutes, the following regulation regarding tax-free sales in New Jersey between New Jersey Licensed Motor Fuel Distributors is hereby revised to read as follows:

Reference is made to Section 54:39-27, of the Revised Statutes of New Jersey, which states, in part, that under such regulations as the Director, Division of Taxation, may prescribe, sales of fuel may be made by one licensed distributor to another licensed distributor free of the New Jersey State Motor Fuel Tax.

1. Tax-free sales in New Jersey from one licensed distributor to another licensed distributor may be made at any time, providing the selling distributor will account for the gallonage involved on Line 12, of his Monthly Fuel Tax Return, Form GA-1, for the month of sale, with supporting entry on Schedule "D"; and providing the purchasing distributor will account for the gallonage on Lines 3, 5 or 6, whichever is appropriate, of his Monthly Fuel Distributor's Tax Return, Form GA-1, for the month of purchase, with supporting entry on Schedule "B", or an itemized statement as required.

2. In view of the fact that the provisions of Section 54:39-27, of the Revised Statutes, pertaining to tax-free sales between distributors in New Jersey is elective and not mandatory, tax-paid sales of fuels in New Jersey between distributors may be made. In such cases, the selling distributor will account for the gallonage involved on Line 17a, of his Monthly Fuel Distributor's Tax Return, Form GA-1, for the month of sale, with supporting entry on Schedule "F", and the purchasing distributor will account for the gallons on Lines 3, 5 or 6, whichever is appropriate, of his Monthly Fuel Distributor's Tax Return, Form GA-1, for the month of purchase, with supporting entry on Schedule "B", or itemized statement as required. The purchasing distributor, in addition, will take credit for the tax paid at time of purchase on Line 24 of the same Return.

3. Since a tax-free sale in New Jersey between New Jersey Licensed Motor Fuel Distributors has been completed before any export takes place, sales for export will be made by a distributor only when the out-of-state purchaser does not hold a New Jersey Motor Fuel Distributor's License. If two New Jersey Motor Fuel Distributors are involved, such transactions will be handled as a tax-free sale between the selling distributor and the purchasing distributor followed by an export by the purchasing distributor. The selling distributor will account for the gallonage involved on Line 12, of his Monthly Fuel Distributor's Tax Return, Form GA-1, for the month of sale, with supporting entry on Schedule "D". The purchasing distributor will account for the gallonage on Line 5 and 11, of his Monthly Fuel Tax Return, Form GA-1, for the month of purchase, with supporting entry in the form of an itemized statement and Schedule "C", respectively.

(Signed)
AARON K. NEELD, Deputy Director
Division of Taxation

As filed with the N. J.
Secretary of State
on November 25, 1952.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
MOTOR FUELS TAX BUREAU
TRENTON, NEW JERSEY

REVISED

REGULATION NO. RC-1 June 2, 1952

PRICE ADVERTISEMENT SIGNS

By virtue of the authority granted by Chapter 6, Title 56, of the Revised Statutes, as supplemented by Chapter 258, P. L. 1952, Regulation No. RC-1, regarding price advertisement signs, as filed with the New Jersey Secretary of State on January 1, 1948, is hereby revised to read as follows:

1. Price signs required to be used and displayed by Motor Fuel Retail Dealers on pumps or other dispensing equipment from which motor fuel is sold or offered for sale, shall be attached by means of a bracket or slot arrangement to the top or side of such pumps or other dispensing equipment so that the signs shall be readily visible to the purchaser.

2. If placed on the top, the top of the waterproof case of a size not less than 5½" x 8" and not more than 8" x 10", shall not be more than 14 inches above the top of the pump or other dispensing equipment. If placed on the side, the bracket or slot arrangement shall be attached approximately in the upper quarter of the side of the pump or other dispensing equipment in such a manner that the outer edge of the waterproof case shall be no more than 16 inches from the side of such pump or other dispensing equipment.

3. Any Motor Fuel Retail Dealer possessing built-in masonry pumps, etc., with a construction which prohibits the attachment of the price sign in the manner set forth in Paragraph 2 hereof shall seek instruction from the New Jersey Motor Fuels Tax Bureau for the proper method of attachment.

(Signed)
AARON K. NEELD, Deputy Director
Division of Taxation

As filed with the N. J.
Secretary of State
on May 29, 1952.

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

MOTOR FUELS TAX BUREAU

TRENTON, NEW JERSEY

REGULATION NO. RC - 2 January 1, 1948

DISPLAYING OF BRAND NAMES OR TRADE-MARKS

By virtue of the authority granted by the provisions of Chapter 6, Title 56 of the Revised Statutes, the following regulation regarding the display of the brand name or trade-mark of the product on all above ground equipment for storing or dispensing motor fuel at retail is hereby made and promulgated:

1. Each pump maintained by any person operating a service station, filling station, store, garage, or other place of business for the sale of motor fuels for delivery into the service tank or tanks of any vehicle propelled by an internal combustion engine shall bear the brand name or trade-mark of the product dispensed from it. The brand name or trade-mark shall be placed in such a position on the pump that it will be readily visible to customers approaching such pump. The letters and numerals included in such brand name or trade-mark shall be of such a size that they will be readily readable by a customer approaching the pump. If the motor fuel dispensed from such pump has no brand name or trade-mark, such pump shall bear the words "No Brand" in the same manner as provided for brand names and trade-marks.

2. Brand names and trade-marks shall be displayed only through the medium of glass globes, display panels, decalcomania, or by paint application.

3. All above ground equipment for storing motor fuels, operated by a retail dealer, shall bear on the side or end facing the direction of approach of the customer, the name or trade-mark of the product stored therein. The letters and numerals used shall be readily visible to and readable by a customer at the point from which he purchases the fuel. If the motor fuel so stored has no brand name or trade-mark, the equipment must bear the words "No Brand" in the same manner as provided for brand names and trade-marks.

(Signed)
HOMER C. ZINK, Director
Division of Taxation

As filed with the N. J.
Secretary of State
on January 1, 1948.

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

MOTOR FUELS TAX BUREAU

TRENTON, NEW JERSEY

REGULATION NO. RC—3 JANUARY 1, 1948

RECORDS TO BE KEPT BY RETAIL DEALERS

By virtue of the authority granted by the provisions of Chapter 6, Title 56 of the Revised Statutes, the following regulation regarding records to be kept by Retail Dealers is hereby made and promulgated:

Every Retail Dealer shall keep the following records:

1. (a) A DAILY SALES RECORD which shall show the total quantity of each product sold each day, the unit price of each such product and the total money, by product, collected on such sales. The total money, by product, collected shall include both cash and charge or credit sales. Supporting detail records may be kept in any manner the dealer elects. If gasoline sales are recorded by meter, allowance must be made for pump priming and meter testing.

(b) A PURCHASE RECORD which shall be composed of a file of all invoices or delivery tickets covering all merchandise purchased for resale. Every such invoice or delivery ticket shall show on its face the kind of product and the quantity purchased, the unit price and the total amount of the invoice. Gasoline invoices or tickets must show the New Jersey tax paid.

If monthly statements are received in place of daily invoices or delivery tickets, every such statement must show on its face the same detail as herein required with respect to invoices and delivery tickets. All such monthly statements must be retained. Cancelled checks and stubs shall be retained as receipts for payment of merchandise.

(c) A MONTHLY EXPENSE RECORD which shall be in any manner that the dealer may elect. Included in it shall be all overhead and general business expenses. Cancelled checks and stubs shall be retained as receipts for all expense items. If no checking account is kept, receipts shall be required showing payment of major expense items; e.g., rent, salaries, light, heat and power, major repairs, insurance and taxes. Gasoline drawn from the dealer's pumps and used in the conduct of his business (operating delivery or towing vehicles, cleaning equipment, etc.,) shall be charged to expense and not included in sales.

(d) A MONTHLY PHYSICAL INVENTORY RECORD, which shall show a record of the number of gallons of each kind of motor fuel product on hand at the close of each month's business. In addition to gasoline, it shall include kerosene and also any Diesel oil or other product which will later be sold for use or used in a motor vehicle. The record shall be the result of actual measurements taken physically at the end of the last day of each month.

2. Specimens of suggested records for the Daily Sales Record and Monthly Expense Record are attached for the information and guidance of all concerned.

3. All records kept by Retail Dealers shall be safely preserved for a period of one year in such a manner as to insure their security and accessibility for inspection by the Director, Division of Taxation, or any employee of the Motor Fuels Tax Bureau engaged in the administration of the Act to Regulate the Retail Sale of Motor Fuels.

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NOTE—No form of record or records printed, published or offered for sale by any stationer, dealer or other person, has been or will be approved by the Director, Division of Taxation, and any representation by any person to the effect that any particular form, printed, mimeographed, multilithed or otherwise, has been approved or authorized by him is entirely unwarranted.

(Signed)
HOMER C. ZINK, Director
Division of Taxation

As filed with the N. J.
Secretary of State
on January 1, 1948

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SPECIMEN RECORD

(of Convenient Size)

NAME OF RETAIL DEALER _____ DATE _____

DAILY SALES RECORD

PRODUCT SOLD	Number of Gallons or Units Sold	Unit Sales Price		Total Daily Sales Revenue	
GASOLINE—Regular					
—Ethyl					
—Third Grade					
LUBRICATING OILS—First Grade					
—Second Grade					
—Third Grade					
KEROSENE					
ALCOHOL					
ANTI-FREEZE					
OTHER LIQUIDS (Product)					
TIRES (Grade)					
TUBES (Grade)					
BATTERIES (Grade)					
OTHER ACCESSORIES (Type)					
SERVICE JOBS—Washing					
—Tire Repair					
—Chassis Lubrication					
—Trans. and Rear End					
OTHER JOBS (Type)					
TOTAL ALL OTHER PRODUCTS SOLD					

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SPECIMEN RECORD

(of Convenient Size)

NAME OF RETAIL DEALER _____ MONTH OF _____

EXPENSE RECORD

ITEMS	MONTHLY TOTAL	
1. Withdrawals by proprietor or partners		
2. Salaries of Employees		
3. Rent		
4. Telephone and Telegraph		
5. Light, Heat and Power		
6. Repairs		
7. Stationery and Postage		
8. Advertising		
9. Station Supplies		
10. Delivery Expense		
11. Insurance		
12. Taxes—other than Motor Fuel Taxes		
13. Social Security payments		
14. Bad Debts		
15. Depreciation		
16. Interest		
17. Miscellaneous Expenses		
(a)		
(b)		
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		
(k)		
(l)		
(m)		
(n)		
(o)		
(p)		
TOTAL EXPENSE		

NOTE:—Miscellaneous Expenses includes entertainment, charity, laundry or any other Expense not specifically set forth. List each item individually.

Outdoor Advertising Tax Bureau
Rules and Regulations Effective 4 May 1955

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DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

RULES AND REGULATIONS

OF THE

OUTDOOR ADVERTISING TAX BUREAU

Effective April 1, 1954

STATE HOUSE

TRENTON, NEW JERSEY

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

RULES AND REGULATIONS

OF THE

OUTDOOR ADVERTISING TAX BUREAU

Effective April 1, 1954

STATE HOUSE

TRENTON, NEW JERSEY

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TREASURER'S OFFICE **INTER-COMMUNICATION**

From: Walter T. Margetts, Jr.
State Treasurer

To: Robt. B. Chapman, State Supervisor
Outdoor Adv. Tax Bureau
(Institution or Department)

Date: July 16, 1951

Re: Permits - New Jersey Turnpike

Please be advised that no permits are to be granted along the New Jersey Turnpike.

Kindly accept this memorandum as your instructions to automatically turn down all applications for permits on the above-mentioned highway.

Walter T. Margetts, Jr.
State Treasurer, Actinb as Director

STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

RULES AND REGULATIONS
OF THE
OUTDOOR ADVERTISING TAX BUREAU

Effective April 1, 1954

STATE HOUSE
TRENTON, NEW JERSEY

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TREASURER'S OFFICE **INTER-COMMUNICATION**

From: Walter T. Margetts, Jr.
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To: Robt. B. Chapman, State Supervisor
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Kindly accept this memorandum as your instructions to automatically turn down all applications for permits on the above-mentioned highway.

Walter T. Margetts, Jr.
State Treasurer, Actinb as Director

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TREASURER'S OFFICE **INTER-COMMUNICATION**

From: Walter T. Margetts, Jr.
State Treasurer

To: Robt. B. Chapman, State Supervisor
Outdoor Adv. Tax Bureau
(Institution or Department)

Date: July 16, 1951

Re: Permits--Garden State Parkway (Rt. 4)

Please be advised that no permits are to be granted along the Garden State Parkway (Route #4).

Kindly accept this memorandum as your instructions to automatically turn down all applications for permits on the above mentioned highway.

Walter T. Margetts, Jr.
State Treasurer, Acting as Director

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TREASURER'S OFFICE **INTER-COMMUNICATION**

From: Walter T. Margetts, Jr.
State Treasurer

To: Robt. B. Chapman, State Supervisor
Outdoor Adv. Tax Bureau
(Institution or Department)

Date: June 6, 1951

Re: Applications for permits
for Blue Star Drive

Please refer all applications for permits for the Blue Star Drive (Mountainside to North Plainfield) to the undersigned, inasmuch as this is to be included in the restricted area.

Walter T. Margetts, Jr.
State Treasurer, Acting as Director

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TREASURER'S OFFICE **INTER-COMMUNICATION**

From: Walter T. Margetts, Jr.
State Treasurer

To: Robt. B. Chapman, State Supervisor
Outdoor Adv. Tax Bureau
(Institution or Department)

Date: March 14, 1951

Re: Permits on Highway 23

In view of the present controversy, I hereby direct as State Treasurer that no licenses be issued for the erection of signs on State Highway 23.

Walter T. Margetts, Jr.
State Treasurer, Acting as Director

(See Attached)

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TREASURER'S OFFICE **INTER-COMMUNICATION**

From: Walter T. Margetts, Jr.
State Treasurer

To: Robt. B. Chapman, State Supervisor
Outdoor Adv. Tax Bureau
(Institution or Department)

Date: February 13, 1952

Re: Permits on Highway #23
State of New Jersey

My Directive of March 14, 1951, relative to the subject matter is hereby rescinded, except in that portion of State Highway #23 which is situated within the boundary lines of the Borough of Riverdale. The restrictions on Route 23, in Riverdale, will terminate whenever the governing authorities of said Municipality will give notice that they no longer object to the issuance of additional sign permits in that area.

Walter T. Margetts, Jr.
State Treasurer, Acting as Director

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TREASURER'S OFFICE **INTER-COMMUNICATION**

From: Walter T. Margetts, Jr.
State Treasurer

To: Robt. B. Chapman, State Supervisor
Outdoor Adv. Tax Bureau
(Institution or Department)

Date: March 14, 1951

Re: Permits on Highway S-3

In view of the present controversy, I hereby direct as State Treasurer that no licenses be issued for the erection of signs on State Highway S-3.

Walter T. Margetts, Jr.
State Treasurer, Acting as Director

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TREASURER'S OFFICE **INTER-COMMUNICATION**

From: Walter T. Margetts, Jr.
State Treasurer

To: Robt. B. Chapman, State Supervisor
Outdoor Adv. Tax Bureau
(Institution or Department)

Date: July 11, 1950

Re: Issuance of permits, etc.

Please advise me before you issue any permit for a sign on a railroad over-pass.

Thank you.

Walter T. Margetts, Jr.
State Treasurer, Acting as Director

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TREASURER'S OFFICE **INTER-COMMUNICATION**

From: Walter T. Margetts, Jr.
State Treasurer

To: Robt. B. Chapman, Supervisor
Outdoor Adv. Tax Bureau
(Institution or Department)

Date: March 15, 1951

Please issue permits for applications #7183 and #7184 by the Trowbridge Outdoor Advertising Corporation of Newark for signs on the trestle of the Central Railroad of New Jersey over Raymond Boulevard, Newark.

Any further applications for signs over trestles should be referred to the undersigned.

Walter T. Margetts, Jr.

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

RULES AND REGULATIONS

OF THE

OUTDOOR ADVERTISING TAX BUREAU

Effective April 1, 1954

STATE HOUSE

TRENTON, NEW JERSEY

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RULES AND REGULATIONS

(Promulgated October 15, 1946)

(Effective November 15, 1946)

(Revised February 1, 1949 and April 1, 1954)

pursuant to:

Chapter 168, P. L. 1942

as amended by

Chapter 169, P. L. 1947

Chapter 403, P. L. 1948

Chapter 51, P. L. 1953

Chapter 76, P. L. 1953

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ARTICLE I

DEFINITIONS

Section 1. The following terms, whenever used or referred to in these rules and regulations, shall have the meanings given unless a different meaning clearly appears from the context; words in the plural number shall include the singular, and words in the singular number shall include the plural; words in the present tense shall include the future tense, and words in the future tense shall include the present tense, unless in any such case the natural construction of the context indicates otherwise:

Advertisement: means the outdoor display of any writing, printing, picture, painting, emblem, drawing, sign or similar device intended to invite or to draw the attention of the public to any goods, merchandise, property, business, services, entertainment or amusement;

Advertising Space: shall have the same meaning as that given for "advertisement";

Advertising Structure: means any rigid or semi-rigid material, with or without advertisement displayed thereon, situated upon or attached to real property outdoors, primarily or principally for the purpose of furnishing a background or base or support upon which an advertisement may be posted or displayed;

Advertising Display: shall have the same meaning as that given for "advertisement" and for "advertising structure";

Bureau: means the Outdoor Advertising Tax Bureau, Division of Taxation, Department of the Treasury, State of New Jersey;

Back-up: means an advertising structure erected upon the ground in the rear of another structure, at a distance of not more than 25 feet, which conforms with the general lines and measurements of the existing structure;

Business of Outdoor Advertising: means the engaging by any person in the selling of outdoor advertising for profit through the erection, use, or maintenance of advertising structures or spaces, or the posting or display of advertisements;

Chief Inspector: means an employee of the Outdoor Advertising Tax Bureau designated under such a title;

Commercial Building or Other Permanent Object: means a permanent and sizeable place or structure, situated not more than 150 feet from the line of the right of way of a highway, used for the exchange of commodities, the actual buying, selling, or storing of goods and merchandise, such as: farm building, cabin, camp building, factory, garage, hotel, junk yard, lunch place, lumber yard, railroad depot, rest place, restaurant, service station, store, tap room, tavern, and other similar establishments;

Curve: means the bend of a highway turning at an angle of 45 or more degrees;

Directional Sign: means an advertising sign or device intended to direct or point toward a place, or one that points out the way to either an unfamiliar or a known place that obviously could not be easily located without such a sign or device;

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Director: means the Director of the Division of Taxation, in the State Department of the Treasury, who exercises the powers and duties, formerly vested in the State Tax Commissioner, pursuant to P. L. 1944, c. 112, Article 4 and whenever in these Rules and Regulations the word "Director" is used, it shall mean and include any employee or employees of the Division of Taxation deputized or authorized, either generally or specifically, to act on behalf of the Director;

Ground Structure: means an advertising structure or display erected upon the ground;

Highway: means any public road, thoroughfare, street, boulevard, lane, court, trail, way, or other right of way or easement used for or laid out and intended for public passage of vehicles, or of vehicles and persons;

Imprint: means the permittee's name or trade name or mark attached, painted, or otherwise used on the face of the advertising structure or space to identify its business or ownership;

License: means an authoritative written certificate issued to a person to engage in the business of outdoor advertising in this State;

Licensee: means any person, firm, corporation, co-partnership, or association who is the holder of any valid and unrevoked license to engage in the outdoor advertising business in this State;

Licensed Location: means a place, spot, or space for which an outdoor advertising permit has been duly issued for the erection or maintenance of an advertising structure or display which has not been constructed, painted, or posted under the terms of the permit, but the location is properly identified;

Licensed Structure or Display: means any object or space used or to be used for outdoor advertising purposes for which a permit has been duly issued;

Natural Area: means any area along one side of a rural highway, where the distance between two commercial points is one measured mile or more; the object of this being to insure the preservation of the natural state of the countryside;

Notice For A Hearing: means a formal notice served personally upon or delivered by registered mail to a licensee or permittee or other person, requiring his appearance for stated reasons;

Notice of Removal: means a formal notice served personally upon or delivered by registered mail to a licensee or permittee or other person, requiring the removal of an advertising structure or display which is being maintained contrary to any of the provisions of the law, and/or of the Rules and Regulations.

Notice of Renewal: means a formal notice mailed by the Bureau to a permittee, which is to be used in lieu of an application for the renewal of an existing permit;

Official Plate: means an identification plate made of metal or plastic or other composition, issued by the Bureau.

Outdoor Advertising: means any advertisement used outdoors upon real property within public view from any highway, public park, reservation, or public right of way;

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Permit: means an authoritative written certificate issued to a person for the display of outdoor advertising;

Permittee: means any person, firm, co-partnership, corporation, or association holding a valid and unrevoked outdoor advertising permit;

Person: means any person, firm, corporation, co-partnership, or association;

Posting: means to attach, affix, post, print, paint, nail, paste, or display any outdoor advertisement;

Premises: means the property which is actually used in carrying on a business, not separated by any public highway or other property not used in conjunction with the premises;

Sign: (see Advertisement).

Space: means the surface area used or to be used for each advertisement (a double-faced sign shall be considered as having two spaces);

State: means the State of New Jersey;

State Highway: means any legislated highway controlled and maintained by the New Jersey State Highway Department;

Supervisor: means the State Supervisor of the Outdoor Advertising Tax Bureau;

Surface Area: means the total area of the space used or to be used for advertising purposes;

Temporary Permit: means an authoritative written statement issued to a person for the temporary display of outdoor advertising for periods of 60 days, to not more than 180 days, from the effective date of such temporary permit;

Visibility: means the present and future visible state of a licensed display or space which, for the purpose of these regulations, shall retain a minimum visibility in distance of lineal feet as of twice the amount of the maximum sq. ft. area lawfully permitted by the fee paid under the permit.

ARTICLE II

LICENSE PROVISIONS

Statutory Fee, Bond for Non-resident, Revocation, Appeal

Section 1. A license to engage in the business of outdoor advertising in the State shall be issued as provided hereunder.

Section 2. An application for a license or renewal of a license shall be made on an official form furnished by the Bureau.

Section 3. An application must be completed in every detail, sworn to, and accompanied by the required fee of $100.00.

Section 4. A license, unless revoked for cause, shall be in full force until March 31st, following the date of issue.

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Section 5. A license is renewable annually under the same terms as the original; provided, however, that the application for renewal is filed with the Bureau not later than March 15.

Section 6. A license may be revoked after giving the licensee a 10-day notice in writing, in any case where the information given in the application is knowingly false or misleading, or where any provision of the Act has been violated.

Section 7. Any applicant for a license who does not reside in the State, or is a foreign corporation not authorized to do business in the State, is required to file with his application a bond running to the State in the sum of $1,000.00, satisfactory to the Director and with surety approved, conditioned upon the observing and fulfilling by the applicant of all the provisions of the Act. Upon default in the condition of such bond, the Director will enforce the collection thereof in a court of competent jurisdiction.

Section 8. A bond shall remain in full force and effect so long as any obligation to the State in such license shall remain unsatisfied.

Section 9. Any person aggrieved by any action in refusing to grant or in revoking a license, may within 30 days from the date of such refusal or revocation appeal from the decision to the Director.

ARTICLE III

PERMIT PROVISIONS

Permit, Temporary Permit and Application

Section 1. Except as provided in Article X, it is unlawful to erect, use, or maintain any outdoor advertisement on real property within public view without first securing a permit or a temporary permit for that purpose.

Section 2. Application for a permit must be made on an official form furnished by the Bureau; it must be completed in every detail, signed and accompanied by the required fee.

Section 3. A permit is required for each space. Whenever two or more spaces of the same size and type are to be used on the same location, only one permit shall be applied for; whenever two or more spaces of different sizes or types, or both, are to be used on the same location, a like number of permits shall be applied for.

Section 4. A permit shall be issued for a specific location and/or property; provided that the proposed advertising display will not affect the visibility of another licensed display or space; and further provided, that the proposed display would not affect any public interest or be injurious to adjacent property.

Section 5. A permit is not transferable from one location to another; it shall remain in full force and effect until March 31, following the date of issue, unless revoked sooner for cause.

Section 6. As amended. Whenever a permittee desires to enlarge the surface area of an advertising display, he shall be required to submit an application for a new permit and pay the full fee therefor without credit for fee previously paid on the existing permit. If the application is approved the existing permit will be cancelled.

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Section 7. Temporary permits for the placing of wood, metal or cloth advertisements, which can be easily removed, may be issued for periods of 60 days, 90 days, 120 days, or not more than 180 days from the effective date of such permit. Application for temporary permit must be made on forms furnished by the Bureau and must be accompanied by a cash bond in the sum of $100.00, conditioned upon the removal of all advertisements within 15 days after the expiration of the permit.

Upon default in the conditions of the agreement signed by the applicant, the amount of the bond will be forfeited.

The type and construction of advertisements to be erected under a temporary permit shall be subject to approval by the Director but no such advertisement shall be erected at a location where it will interfere with the visibility of an existing advertising structure nor shall such advertisements be attached to trees or public utility poles.

Section 8. Any person aggrieved by any action in refusing to grant a permit may within 15 days from the date of such refusal appeal to the Director.

ARTICLE IV

CONDITIONAL PROVISIONS FOR PERMIT

Limited or Forbidden Advertisements

Section 1. For the purpose of regulating outdoor advertising along a highway where the public interest or safety would be affected, no permit, other than the renewal of an existing permit, will be issued for the erection, use, or maintenance of any ground structure to be used for general advertising:

(a) at a point where it will affect the visibility of another licensed display, or space, unless it is shown that the existing licensed display or space will retain the minimum visibility from the point of construction of the proposed display as prescribed under the definition of "Visibility" in Article I;

(b) at a place within 500 feet from the intersection of a highway, either with another highway or with a railroad or street railway, unless it is clearly shown that the proposed structure will be erected at a point where it will not obstruct the general view of the traffic;

(c) along a rural section of a State highway when the proposed structure would measure more than 60 feet in length and 25 feet in height, or the surface area exceeds 1,000 square feet, except in the case where such a structure or space would be erected upon or attached to a building, or where the advertisement would not be visible from a State highway, or where the same would be especially maintained for railroad traffic;

(d) at a point where it would encroach upon the right of way of a public highway;

(e) along a rural highway, in a defined "natural area,"* except within a distance of 500 feet from the line or end of a commercial building or other permanent object, provided, that the proposed structure would be

* For definition of natural area, see Article I.

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erected at a point where it would not affect the panoramic view of said area or be injurious to adjacent property; and except for a directional sign* measuring not more than 50 square feet in area, which would not be used for general advertising purposes; and except if the area has been zoned by local ordinance for business or industry;

(f) in any "natural area"* of a rural highway which is maintained under the exempting provisions of the Act;

(g) along a straight-away of a rural highway at a point less than 500 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings and other permanent objects, except for a back-up* to an existing licensed structure, and except for a directional sign measuring not more than 50 square feet in area;

(h) along the outside curve* of a rural highway at a point less than 250 feet from the point of an existing licensed structure or location where the existing and proposed locations are not separated by dense woods, buildings and other permanent objects, except for a back-up* to an existing licensed structure, and except for a directional sign* measuring not more than 50 square feet in area;

(i) along the inside curve* of a highway at a point where it would obstruct the view of the traffic coming from the opposite direction;

(j) in a scenic spot along a rural highway, regardless of the definition given to the area in which the spot is situated;

Section 2. No permit will be issued for any advertising structure, or space which may simulate any official, directional, or warning sign erected or maintained by the State, or by any county or municipality thereof.

Section 3. No permit will be issued for any sign or advertisement nailed, tacked, posted or attached in any manner on trees or other perennial plants, or on poles maintained by public utilities.

Section 4. Whenever a permit is issued under any of the foregoing provisions, the same shall not be transferable to another location; it shall be in full force and effect from the date of issue to March 31 of the year following the date of issue, unless revoked sooner for cause; and it shall be renewable annually under the same terms and conditions as the original permit.

Section 5. Any person aggrieved by any action in refusing to grant a permit under the foregoing provisions, may within 15 days from the date of such refusal appeal to the Director.

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* For definition of (a) back-up, (b) curve, (c) directional sign, (d) natural area, see Article I.

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ARTICLE V

RENEWAL AND TRANSFER OF PERMIT

Section 1. A permit, unless revoked or cancelled, is renewable yearly, conditioned upon the same terms as the original. In lieu of a formal application, the Bureau will mail a notice of renewal which is returnable not later than March 15.

Section 2. Whenever a notice of renewal for a permit is filed with any changes, such as in size, space, type, description of location etc., the Bureau will accept the renewal, but it shall be conditioned upon satisfying all the requirements of the prescribed rules and regulations.

Section 3. The permittee is not required to renew a permit, if the advertising display or space is, or is to be, removed by March 31; provided however, should he desire to continue the permit, the renewal must be effected by March 31, and in the prescribed manner.

Section 4. The permittee is not required to cancel the permit before the expiration date; however, if the licensed display or space is removed and the permit is to be discontinued, he is required to return the notice of renewal with the appropriate notation, "cancel or remove".

Section 5. Whenever a permit is cancelled, the licensed space must be entirely removed, or if a wall space, obliterated not later than the expiration date of the permit. As long thereafter as such advertising space or any part thereof shall remain exposed to public view, such exposure shall be taken and considered as a violation of the law and be subject to the prescribed penalties.

Section 6. Upon the sale, transfer, or assignment of an advertising structure or space which is licensed under a permit, the permit may be transferred to the new owner upon the same terms as the original.

Section 7. The purchaser of an advertising structure or space is required to apply for the transfer of the existing permit, in case the advertising structure or space is to be maintained under his name.

Section 8. A permit may not be transferred unless the advertising structure or space exists at the time of such transfer. An application for transfer of a permit must be made on an official form furnished by the Bureau, and must be accompanied by a fee of fifty cents.

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ARTICLE VI

PERMIT FEES, MEASURABLE AREA, AND NO FEE PERMIT

Rates, Taxable Surface Area, Provisions for No Fee Permit

Section 1. The statutory fee for a permit is based upon the size of each space used or to be used, and the space shall be measured in square feet.

(a) The annual fee for a permit is as follows:

$ .80 for 1 space which does not exceed 50 square feet,
$ 1.50 for 1 space which does not exceed 100 square feet,
$ 3.00 for 1 space which does not exceed 250 square feet,
$ 6.00 for 1 space which does not exceed 500 square feet,
$ 8.00 for 1 space which does not exceed 800 square feet,
$25.00 for 1 space which does exceed 800 square feet in area;

(b) The semi-annual fee is one-half of the above rate, on or after October 1 of any year.

Section 2. The fee for each separate advertisement erected under a temporary permit shall be as follows. For each separate advertisement not exceeding 100 square feet in area:

For the 60 day period	$0.50
For the 90 day period	0.70
For the 120 day period	0.90
For the 180 day period	1.00

Temporary permits for advertisements containing more than one hundred square feet will be issued for a period of not more than 60 days at one-half the applicable annual rate as specified in this Act.

Section 3. The advertising surface shall be deemed to be the total area of a rectangle within which advertising may be placed, posted or painted, exclusive of ornamental molding, cornices, framework and lattice;

(a) The advertising surface of any statuary or mechanical device shall be deemed to be the total area of the vertical surfaces and the top of a rectangular prism which entirely encloses such statuary or mechanical device, including any pedestal or base supporting same.

Section 4. The renewal fee of a permit is based on the annual rate, and must be paid not later than March 15 of each year, otherwise the advertising space must be removed by March 31st.

Section 5. Any fee paid with an application for a permit shall not be refundable, once the application has been inspected and found approvable.

Section 6. Any fee paid for a permit shall not be refundable unless the permit was issued in error by the Bureau.

Section 7. Educational, religious, charitable, or civic organizations, namely, chapters and posts of veterans organizations; Chambers of Commerce, Rotary, Kiwanis, Lions and Exchange Clubs, and organizations of similar character, not operated for profit but engaged solely in spiritual, civic and charitable work are required to secure permits for the erection, use and maintenance of advertising signs. Upon application permits will be issued to such organization without payment of fees.

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ARTICLE VII

IDENTIFICATION OF LICENSED DISPLAY OR LOCATION

Section 1. The surface area of any wall space not especially erected and constructed for the maintenance of outdoor advertising purposes, for which a permit has been issued, shall be marked, fixed, or traced out either with a border or enclosed with a molding which will make conspicuous the surface area licensed under the permit.

Section 2. An official plate, furnished by the State, shall be attached to the licensed space. In case of loss or theft of the plate, the permittee may be required to apply for a duplicate upon payment of a nominal fee to replace it.

Section 3. The name or trade name of the permittee must be inscribed upon the advertising space.

Section 4. Whenever a licensed ground structure is not erected within 30 days after the permit is issued, the permittee shall be required to put up a wooden or metal post or like device, at the extreme end of the location nearest to the highway. When one or more posts are used to identify the licensed location, the identification post shall be the one nearest to the highway. The permittee is further required to attach the official plate and to inscribe his name upon the post.

Section 5. Whenever the permittee fails to comply with the identification provisions of this Article, the visibility rule need not apply to hs licensed but unused space.

ARTICLE VIII

PROVISION FOR REVOCATION OF PERMIT

Section 1. A permit may be revoked for cause after 5 days' notice in writing to the permittee. The following may be considered as causes for the revocation of a permit:

(a) whenever the application used in obtaining a permit is knowingly false or misleading;

(b) whenever any of the provisions of the Act and/or of these Rules and Regulations are violated;

(c) whenever any agreement made for the purpose of securing a permit has been violated;

(d) whenever the permittee erects or maintains the licensed display on a location or property other than the one applied for;

(e) whenever the advertising area used is in excess of the area paid for the permit;

(f) whenever a licensed structure is not being maintained in a safe, sound and good condition;

(g) whenever a complaint is made and verified that the licensed display is being maintained upon a public property without the written permission of the governing authority controlling same;

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(h) whenever a complaint is made and verified that the licensed display is being maintained upon property without the consent of the owner or his duly authorized agent;

(i) whenever the permittee fails to comply with the identification provisions of Article VII, of these rules and regulations;

Section 2. Whenever a complaint has been duly made which in effect alleges and shows that an existing permit should be invalidated and/or cancelled, a 5 day notice shall be given to the permittee to show cause why his permit should not be revoked.

Section 3. Whenever the validity of a permit has been questioned and from the evidence it would appear that it should be cancelled, the permittee and/or the complainant shall be given a hearing. A notice for a hearing shall be served at least five days before the date set for such a hearing.

Section 4. Notice of such a hearing shall be served either personally or by registered mail, and it shall set forth the reasons therefor. The failure of the permittee to appear and oppose the revocation proceedings, may be considered as evidence that the permit should be revoked forthwith.

Section 5. Whenever a permit has been duly revoked, the holder shall be required to return or to yield the permit and the official plate.

Section 6. Any person aggrieved by any action in revoking a permit may within 15 days from date of such revocation appeal from such decision to the Director.

ARTICLE IX

REMOVAL PROVISIONS

Section 1. Upon the expiration or revocation date of a permit, the permittee is required to remove the advertising structure or space, and in the case of a wall space to obliterate it entirely.

Section 2. In case of default of removal, a 14 days' written notice shall be served either personally or by registered mail, and the notice shall set forth the reasons therefor and the date when the structure must be removed.

Section 3. Any advertisement which is no longer maintained under the exempt provisions of Article X, of these rules and regulations, after the sale or manufacture of such articles on the premises has ceased, shall be subjected to either the removal or the permit requirements. A notice for the removal thereof shall be served upon the person either personally or by registered mail, and the notice shall set forth that unless said advertisement is removed within 14 days from the date thereof, it shall be considered a violation of the law.

Section 4. Whenever a person fails to remove an advertising structure or space after the expiration date of the removal notice, legal proceedings may be instituted against said person, or the power of removal may be exercised.

Section 5. Whenever the removal power is exercised for the elimination of a violation, the cost and expense incurred may be charged against the person responsible for it. A bill rendered for the cost of the removal, unless paid on demand, shall bear legal interest charges and collection shall be made accordingly.

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ARTICLE X

EXEMPTED ADVERTISEMENTS

Section 1. No permit is required for an advertising structure or advertisement erected or maintained solely for the following purposes:

(a) a sign to advertise exclusively for sale or for rent the property upon which the sign is located; provided, said sign is not used in conjunction with the general business of the owner or agent;

(b) any legal advertisement required to be posted or displayed by any law of the State;

(c) any cautionary, informative, or directory sign, signal or device erected on any public highway exclusively in the interest of public safety, convenience or health, when permission has been given therefor by the public authority having jurisdiction over said highway;

(d) the display on any premises of: (1) the name of the business, (2) the nature of the business, (3) the name of the proprietor of the business, (4) the articles manufactured, (5) the articles for sale, (6) the service offered and obtainable; provided, said display is not maintained more than 200 feet from the point on the premises where the business is conducted and that said display is not owned and maintained by a licensee;

(e) any sign or device owned or maintained by the State or the Federal Government;

(f) any sign or device owned or maintained by a county or municipipality of the State; provided, that such sign or device is erected within the boundary line of such county or municipality;

(g) any sign or device maintained pursuant to the provisions of any contract to which the State, or any county or municipality thereof, or any department or agency of the State, county or municipality, shall be a party;

(h) any sign used exclusively for directional purposes which contains not more than two square feet in area;

(i) any sign used by the Red Cross or a hospital, giving directions to an emergency station;

(j) any sign used upon property warning the public against hunting, fishing, or trespassing thereon;

(k) any sign maintained upon property giving the name of the owner, leasee, or occupant of the premises;

(l) any sign, notice, or symbol maintained for the information of aviators as to locations, directions, landings and conditions affecting safety in aviation; provided, that any such advertisement is not used in conjunction with the advertising of commodities, services, or business.

Section 2. Whenever an imprint or trade name, other than the permittee's, is used on the face of an advertising structure or space for the purpose of showing the name of the person engaged by the permittee to erect, paint, post or otherwise maintain for the owner said advertising structure or space, the words "erected by," "painted by," "posted by," or "maintained by," shall be used.

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ARTICLE XI

ENFORCEMENT PROVISIONS

Hearings, Penalties, Etc.

Section 1. The law authorizes the Director to prescribe and enforce penalties for failure to comply with same, and R. S. 54:48–1 to 54:52–3, inclusive, as amended and supplemented and as modified by P. L. 1944, C. 112, Art. 4, provide for the procedure. R. S. 54:50–3, as modified by P. L. 1944, C. 112, Art. 4, authorizes the Director to conduct hearings in respect to any matter incident to the administration of any tax law. Pursuant thereto, the Director hereby prescribes the following penalties:

(a) For a violation of P. L. 1942, Chapter 168 a, amended, Section 1, a penalty of $25.00 is prescribed as the maximum penalty for the first failure to secure a license to engage in the business of outdoor advertising; and a penalty of not less than $50.00 for any subsequent failure;

(b) For a violation of P. L. 1942, Chapter 168, as amended, Section 3, failure to secure a permit before erecting or using outdoor advertising, a warning will be sent to the violator. For any subsequent violation, providing it occurs within a period of three years after any previous violation, a penalty of not less than $2.00 and not more than $25.00 is prescribed;

(c) For a violation of P. L. 1942, Chapter 168, as amended, Section 4, a penalty of fifty cents is prescribed for failure to renew a permit;

(d) For a violation of Section 4, Article VII, of the Rules and Regulations, P. L. 1942, Chapter 168, as amended, Section 13 and/or P. L. 1942, Chapter 168, as amended, Section 14, a penalty of $5.00 is prescribed as a maximum penalty for the first failure to identify the licensed space or location; and a penalty of not less than $5.00, and not more than $10.00, for any subsequent failure.

Section 2. A penalty is exclusive of any license and/or permit fees.

Section 3. The State Supervisor or the Assistant is charged with the duty of enforcing the law and the Rules and Regulations prescribed herein.

Section 4. Whenever a violation is committed, the State Supervisor or the Chief Inspector may conduct a hearing to determine whether proceedings should be instituted pursuant to the provisions set forth in the law to recover the penalty, or the penalty prescribed herein should be imposed.

Section 5. A notice for a hearing shall be served either personally or by registered mail at least five days before the day set for the hearing, and the notice shall set forth the reasons therefor and the time and place of the hearing.

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Engineering & Railroad Tax Bureau

Rules & Regulations Effective 4 May 1955

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
ENGINEERING AND RAILROAD TAX BUREAU

TAX MAP SPECIFICATIONS

SEPTEMBER 1, 1954

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
ENGINEERING AND RAILROAD TAX BUREAU

TAX MAP SPECIFICATIONS

SEPTEMBER 1, 1954

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GENERAL DATA

1. In accordance with the provisions of Chapter 175, Laws of 1913, (Revised Statutes 54:1-15), Chapter 167, Laws of 1939, (Revised Statutes 54:1-15.1 and 15.3) and Chapter 92, Laws of 1948, (Revised Statutes 52:18A-46), the Director, Division of Taxation, State Department of the Treasury, has adopted these SPECIFICATIONS FOR THE PREPARATION OF TAX MAPS.

2. All tax maps shall be prepared under specifications that conform to these specifications, except as noted below.

3. Modifications of these specifications may be desirable in some cases to meet special conditions, and will be authorized upon application to the Director, if, in his judgment, adequate reason is shown.

4. For all TOWNSHIPS the specifications shall be approved by the Director, Division of Taxation, before the passing of the ordinance providing for the preparation of the tax map. (See Chapter 167, Laws 1939; Revised Statutes 54:1-15.3).

5. These specifications are intended to cover the preparation of all types of tax maps, including "Outline Maps."

6. Existing surveys and maps may be used in the preparation of tax maps, provided their accuracy is first tested and found to be within the limits herein specified, or made to do so.

7. Tax maps shall, where possible, be made so that any property in a development which is shown on a filed map, can be identified on the tax map if described by its designation (block and lot number) on the filed map.

8. Tax maps are made primarily for the use of the assessor, and should contain the data that are reasonably needed for his purposes. He should be consulted, particularly in regard to the Block and Lot numbering system to be used, and other pertinent details. Other data desired by the local authorities, such as buildings, public utilities, house numbering, etc., may be added, provided this is done in a manner that does not seriously obscure the map and interfere with its ordinary use.

9. On all completed tax maps the line work and lettering shall have been done with black waterproof ink.

CONSULTATION WITH THE ENGINEERING AND RAILROAD TAX BUREAU

Before any tax map is started, these specifications should be studied and a systematic effort made to analyze the problems that may be encountered.

Consultation with the Engineering and Railroad Tax Bureau is strongly recommended if any details pertaining to the preparation of the map are not clear. At this consultation, if desired, formerly approved maps will be shown, and methods and ideas for preparing the new map will be indicated that will insure a good tax map.

Experience has proven that advanced and detailed planning of the methods to be followed produces a better tax map at less cost.

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APPROVAL OF TAX MAPS

1. The law provides that the Director, Division of Taxation, "shall have full control over the preparation, maintenance and revision of all tax maps however prepared." (See Chapter 175, Laws 1913).

2. No new map or set of maps shall be used for purposes of taxation until approved by the Director, Division of Taxation.

3. After maps have been completed they shall be submitted to the Engineering and Railroad Tax Bureau for examination, and any revisions or corrections found to be necessary shall be made.

4. When all the required revisions have been made, the maps will be approved by the Director, Division of Taxation, and his official approval will be stamped on each tracing.

5. The Engineering and Railroad Tax Bureau will make a set of prints to be retained in its file. The tracings will then be returned to the representative of the municipality.

AERIAL PHOTOGRAPHS AND SURVEYS

1. If aerial photographs of the taxing district are to be used as an aid in the preparation of a tax map, they shall be prepared by a recognized company or other agency experienced in and equipped for the production of such photographs.

2. All photographic prints shall have been corrected to eliminate excessive errors due to tilt of plane, variance in elevation, etc.

3. Each photographic print shall show several ground control points.

4. Aerial prints shall not be to a smaller scale than 1"=400', unless approved by the Engineering and Railroad Tax Bureau.

5. Aerial prints shall not be from a flight flown more than five years prior to date of purchasing prints. Note:- Available photographs may not show recent land developments. If these are extensive, it may be advantageous to have new flight flown.

6. Aerial prints to be used for tax map purposes should be from a flight flown when trees are bare of foliage, and the ground is bare of snow.

7. Aerial prints shall be supplemented by sufficient control points, established by ground surveying, to insure their accuracy.

8. All aerial photographic prints to be used for tax map purposes should be prepared on double weight paper.

SIZE OF TAX MAP SHEETS

1. All completed tax maps shall be prepared on tracing cloth, on sheets thirty-six inches (36") long by twenty-four inches (24") wide. Around each sheet shall be drawn a plain border line, with square corners, allowing a margin of one inch on the upper, lower and right-hand sides, and three inches on the left-hand side for a binding margin.

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CLASSIFICATION OF TAXING DISTRICTS

1. For purposes of distinction, taxing districts will be divided into the following classes:

a. City or urban.
b. Suburban.
c. Rural.

a. City or urban - This class includes taxing districts under city or town form of government.

b. Suburban - This class includes boroughs and villages, or portions of townships which have been laid out in lots and are in course of development.

c. Rural - This class includes townships where the greater portion of the district is in acreage plots.

SCALES

1. Maps shall generally be drawn to the following scales, depending on the CLASSIFICATION OF TAXING DISTRICT.

a. City or urban districts - 1 inch to 50 feet, or 100 feet.
b. Suburban districts - 1 inch to 100 feet.
c. Rural districts - 1 inch to 200 feet for surveyed maps.
d. Rural districts - 1 inch to 400 feet for outline maps.

2. Generally the same scale shall be used on all detail sheets throughout the taxing district, but where special conditions make it desirable to use more than one scale, this may be done by first obtaining permission from the Engineering and Railroad Tax Bureau.

3. A supplementary sheet, or sheets, to a larger scale, may be used to show properties in a minor settlement or development, if this cannot be clearly done to the smaller scale.

4. Where more than one scale is used, reasonable allowance should be made on the large scale maps to provide for developments probable in the near future.

5. For scale to be used on "Outline Maps" see data under that heading.

KEY MAP

1. A key map shall be prepared for each tax map, to a small scale, which shall show at least the following data:

a. Boundary of entire taxing district.
b. Names and limits of all adjacent taxing districts.
c. All streets, roads, main streams and railroads, with their names.
d. Limits of special taxing districts within the municipality.
e. Outline and number of each detail sheet.
f. Outline and number of each block.
g. True and magnetic meridians and their deflection.
h. Legend, if one is necessary.
i. Title.

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DETAIL SHEETS

1. Detail sheets shall be laid out as systematically as possible, to make maps convenient for use.

2. A supplementary sheet, or sheets, to a larger scale may be used to show properties in a minor settlement or development, if this cannot be clearly done to the smaller general scale.

SHEET NUMBERS

1. The sheets of a tax map shall be numbered consecutively, starting with the key map, and the sheet number shall be placed in the upper right-hand corner within the border line.

2. Along the inside of each border line shall be marked the number of each adjoining sheet.

BLOCK NUMBERS

1. Block numbers shall be assigned to every block in the taxing district and shall generally be consecutive, running from one, and up. Under special conditions some other method may be preferable, but it shall first be submitted to and approved by the Engineering and Railroad Tax Bureau before being adopted.

2. Each block shall generally be bounded by streets, highways, rivers and prominent streams; but it shall be permissible, under special conditions, to use artificial block limits, provided these are clearly shown by heavy lines and marked "BLOCK LIMIT".

3. Block numbers shall be prominent or distinctive, and placed near the center of each block.

4. There shall be no duplication of a block number within the taxing district.

5. Every key map shall show the outline of each block with the block number shown therein.

6. Block numbers used on filed maps located in the taxing district shall be shown, and shall be distinct in appearance and less conspicuous than the block number to be used for purposes of taxation.

7. If blocks as shown on an original tax map are later subdivided, each subdivision shall generally bear the original block number with a letter added as a subscript. For instance, an original block numbered 16, if later subdivided into three blocks, would become block numbers 16 A, 16B and 16 C.

8. Under special conditions, or when a new map supersedes an original map, a renumbering of blocks or lots may become necessary; in such cases there shall be placed on the key map, and on each detail sheet involved, a note calling attention to such renumbering and giving a reference to a set of maps or prints which shall be preserved to show the former numbers.

Suggested form of note to be used.

Block and lot numbers shown hereon apply to this map only, which supersedes map dated. . . . . .

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LOT NUMBERS

1. Lot numbers shall be assigned to every parcel or lot of land in the taxing district. There shall be no duplication of lot numbers within each block.

2. Lot numbers shall generally be consecutive, running from one and up in each block.

In those areas covered by a filed development map, the lot numbers from such filed maps may be adopted for use on tax maps, provided this does not produce any duplications of lot numbers within any one block.

3. Lot numbers shall be in smaller and lighter figures than those used for block numbers and easily distinguishable therefrom.

4. Lot numbers shall be placed on the lots in a systematic manner.

5. Lot numbers used on filed maps shall be shown on tax maps, but shall be distinct in appearance and less conspicuous than the numbers used for purpose of taxation.

6. Where adjacent lots on a filed map are combined into one holding, they can be shown on the tax map either as one lot, or as several lots, depending on the circumstances and preference of local officials.

7. If lots as shown on an original tax map are later subdivided, each subdivision shall generally bear the original lot number with a letter added as a subscript. For instance, an original lot numbered 16, if subdivided into three lots, would become lot numbers 16 A, 16 B and 16 C.

8. For renumbering of lots when a new map is to be prepared see Paragraph 8 under "BLOCK NUMBERING".

9. See also Paragraph 4 under "AREAS OF PARCELS".

10. See also Paragraphs 2 and 3 under "RIGHTS OF WAY AND EASEMENTS".

PROPERTY LINES

1. Property lines of assessed parcels shall be shown by a solid line, somewhat lighter than that used for streets and roads.

2. Property lines of lots from filed maps, when they do not coincide with property lines of assessed parcels, shall be shown in a different type of line or different colored ink, so as to be easily distinguishable on prints of the tracings.

BOUNDARY LINES OF TAXING DISTRICT

1. Sufficient traverse lines shall be run to definitely locate the boundaries of the taxing district. All such traverses shall be closed and the computations submitted to the Engineering and Railroad Tax Bureau for inspection.

2. Boundary lines of the taxing district shall be shown by very prominent dash and double dotted lines.

3. Along each portion of the boundary line of the taxing district shall be shown the name of each adjacent municipality.

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BOUNDARIES OF SPECIAL FIRE AND LIGHTING DISTRICTS

1. Boundaries of special districts, for which a separate tax is assessed, such as fire and lighting districts, shall be shown on both the key map and on those detail sheets affected, by conspicuous dash lines, with the name or other designation of such district prominently shown along said boundary lines.

DIMENSIONS OF PARCELS

1. Width and depth of rectangular lots, and dimensions of irregular parcels, shall be shown on properties assessed as lots.

2. All dimensions of acreage plots are not necessarily required, but dimensions that would be helpful to the assessor shall be given; such as the length of any valuable road frontage.

3. A plus or minus distance may be used where exact distance is not known and cannot be ascertained at a reasonable cost.

AREAS OF PARCELS

1. The area of each acreage plot shall be given in acres and hundredths of an acre, when possible.

2. Deed areas may be used where substantially correct. When not substantially correct, the actual area should be used, but the deed area may be shown in addition, for purpose of comparison.

3. Areas within each block shall be shown separately, even though several parcels in different blocks are covered by one deed and included in deed area.

4. Where a property extends across a sheet boundary but does not go beyond the outer limit of the sheet margin, the entire parcel shall generally be shown on such sheet; in such cases the lot or parcel number is omitted from the adjoining sheet.

5. Where a parcel must be shown in part on two or more sheets, its property lines should be dotted into the marginal sheet border to indicate this condition.

In showing the area of such a parcel, the word "TOTAL" shall be added before the acreage to indicate that the area shown includes also that portion of the plot outside the limits of the present sheet.

STREETS, ROADS AND HIGHWAYS

1. All streets, roads and highways shall be shown. This shall be done by a solid line, considerably heavier than that used to show property lines of assessed parcels on the tax map.

2. The proper names of all streets, roads and highways shall be shown.

3. The width of all streets, roads and highways, when known or determinable, shall be shown.

4. For surveyed tax maps, sufficient traverse lines shall be run to definitely locate main streets, roads or highways. All such traverses shall be closed and the computations shall be submitted to the Engineering and Railroad Tax Bureau for inspection.

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RIGHTS OF WAY AND EASEMENTS

1. Rights of way and easements of all public utilities shall be shown and their widths given.

2. If rights of way are owned in fee, and therefore assessable, they may be assigned a BLOCK NUMBER to apply to the entire length of such right of way in the taxing district, assigning consecutive lot numbers to portions to be limited by roads, streets, etc., in which case the right of way shall be shown with a heavy dot and dash line.

Or each portion, limited by roads, streets, etc., may be assigned a lot number applicable to the block in which it is located, in which case the right of way shall be shown with the regular type lot lines.

3. If a right of way is not owned in fee, being an easement only, it shall be shown with a very short dash line and shall not be assigned a lot number. The area included within such easement shall be included as part of the parcel through which it runs, for assessment purposes.

4. Name of owner or user of all rights of way or easements shall be shown.

RAILROADS

1. Tax maps shall show all railroads and their proper names.

2. Railroad property may be shown in the same manner outlined for RIGHTS OF WAY, paragraph 2.

RIVERS AND STREAMS

1. Tax maps shall show all rivers and streams and their proper names.

MARSHES, TIMBER LANDS, MINES, ETC.

1. Tax maps shall show, with a light dotted line, the approximate outlines of features that may have a material influence on values, such as marshes, timber lands, active mines, quarries, clay pits and agricultural or farm lands.

ADJOINING TAXING DISTRICTS

On the key map, and all detail sheets affected, shall be shown the names of all adjoining taxing districts. The limits of the common boundaries shall also be indicated.

EXEMPTED LANDS

1. All property actually exempted from taxation shall be marked with the word "EXEMPTED".

2. On each parcel so marked, a short description shall be shown that will serve to explain the reason for its exemption.

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MERIDIANS

1. On each sheet of all tax maps shall be placed a plain, serviceable, meridian, at least five inches long, with the north and south line corresponding to the true meridian; and the variation between the true and magnetic meridians shall be shown, as existing at the date of the survey.

2. Generally, the meridian shall point toward the top of all the sheets, as nearly as practicable.

TITLES

1. All tax map sheets shall contain, in the lower right hand corner and within the border lines, a title, giving the name of the taxing district, name of the county, date, scale of the sheet, name and address of the surveyor and a line for marking the date when the sheet was last revised.

NAMES OF OWNERS

1. Although not recommended, the names of owners of acreage plots in rural townships may be shown on maps, if helpful. Where property is active and changes in ownership are frequent, the names of the owners should be omitted.

TOPOGRAPHY

1. Depending on the character of the district, the topography may extend to the border lines of the sheets, or it may be limited by roads, streams, or other prominent features. Usually, it will be found that the latter method will produce a more efficient map which is easier to keep up to date.

SURVEYS

1. Where required on surveyed tax maps or in locating "control points" for aerial photographs, surveys can be made with any degree of exactness desired, but the errors shall not exceed the following limits:

a. Chaining city and suburban territory, error not to exceed 1/10 of 1% or 1' in 1000'.
b. Chaining rural districts, flat country, error not to exceed 1/4 of 1% or 2-1/2' in 1000'.
c. Chaining rural districts, rough country, error not to exceed 1/2 of 1% or 5' in 1000'.

2. The maximum error in angle of any closure is not to exceed two (2) minutes on short traverses, nor fifteen (15) seconds for each angle turned on a long traverse.

3. Supplementary detail surveys shall be made where property lines cannot be determined from deed descriptions or other information available.

OUTLINE MAPS

1. "Outline Maps" are ordinarily only a temporary expedient; their use is permitted only in TOWNSHIPS, and only after permission is obtained from the Director of the Division of Taxation.

2. Provisions of specifications for other types of tax maps are to apply to "Outline Maps", except as indicated below.

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OUTLINE MAPS - Continued

3. Where the Director, Division of Taxation, has granted any Township permission to use "Outline Maps", the Engineering and Railroad Tax Bureau will prepare enlargements, on tracing cloth, of the State Geological Maps, showing thereon the highways and streams, to a scale of one inch to four hundred feet. The preparation of these maps will be charged to the taxing district at cost of production.

4. Black and white paper prints of these tracings will be forwarded to the township, which will arrange for some competent person to locate and plot the boundaries of all properties in the township on the maps, to assign block and lot numbers to all parcels, as provided in these specifications, and to mark on each parcel its area and dimensions.

5. The Director, Division of Taxation, may direct the preparation of surveyed maps for such portions of the township that in his judgment cannot be mapped with sufficient accuracy, for purposes of taxation, without a survey, and such maps shall be furnished by the township.

6. After the paper prints have been completed, they shall be publicly exhibited, and an opportunity given to taxpayers in the township to inspect them and protest against errors. The prints shall then be corrected in accordance with the facts and shall thereafter be submitted to the Engineering and Railroad Tax Bureau, which, after inspecting them, may indicate any further revisions found necessary to bring the maps into conformance with these specifications. The Bureau will then return to the Township both the corrected paper prints and the original tracings, which latter shall be completed by the Township and submitted to the Engineering and Railroad Tax Bureau for final approval.

Cigarette Tax Bureau

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Rules & Regulations Effective 4 May 1955

State of New Jersey

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

CIGARETTE TAX BUREAU
197 W. STATE STREET
TRENTON, NEW JERSEY

CIGARETTE PRICE CHANGES

REGULATION CS-2

EFFECTIVE AS OF APRIL 14, 1955

Brand	Wholesalers Sales Per M Not Delv.	Wholesalers Sales Per M Delv.	Retailer Sales Per Ctn.	Retailer Sales Per Pkg.
Pall Mall H. Tareyton Old Gold K.S. Chesterfield K.S. Fatima Philip Morris K.S. Kool K.S. Raleigh Plain Raleigh Cork Regent K.S.	11.26	11.35	2.44	.25

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Cigarette Tax Bureau

Rules & Regulations Effective 4 May 1955

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State of New Jersey

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

CIGARETTE TAX BUREAU
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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY - DIVISION OF TAXATION
CIGARETTE TAX BUREAU
TRENTON, NEW JERSEY

Regulation CS 2 (Fourth Revision) September 27, 1954

MINIMUM WHOLESALE AND RETAIL PRICES OF CIGARETTES IN ATLANTIC CITY, NEW JERSEY

Pursuant to c. 247, Laws of 1952, and subject to subsequent change, the minimum prices below which cigarettes may not be sold in Atlantic City, New Jersey, at wholesale or retail, are as set forth below:

PRICE LIST

	WHOLESALERS' SALES PRICE		RETAILERS' SALES PRICE	
	Per Thousand (Not Delivered)	Per Thousand (Delivered)	Per Carton	Per Pack
Air Flow - Camel - Cavalier K.S.) Chesterfield - Dunhill K.S.) Embassy K.S. - Fatima - Home Run) Kool - Life - Lucky Strike) Mapleton - Old Gold - Philip Morris) Picayune - Piedmont) Rameses (Blended) - Spuds) Spur - Sweet Caporal)	10.81	10.89	2.34	.24
Cort K.S.	8.53	8.59	1.85	.19
Bells	8.75	8.82	1.89	.19
Marvels - Marvels K.S.	9.04	9.11	1.96	.20
Cambridge Arms - Medley - Stratford	9.12	9.19	1.97	.20
Avalon - Domino K.S.	9.44	9.51	2.04	.21
Stratford K.S. - Wings K.S.	9.44	9.51	2.04	.21
Coupon	9.90	9.97	2.14	.22
Cort K.S. - Herbert Tareyton - Leighton	10.90	10.98	2.36	.24
Pall Mall - Raleigh K.S. - Regent K.S.	10.90	10.98	2.36	.24
Chesterfield K.S.	10.90	10.98	2.36	.24
Turkish Trophies (Plain)	10.97	11.05	2.37	.24
Old Gold K.S. - Philip Morris K.S.	11.13	11.21	2.41	.25
Kool K.S.	11.13	11.21	2.41	.25
Mecca - Three Kings	11.26	11.35	2.44	.25
Omar	11.40	11.48	2.47	.25
Blend #618 K.S. - Drake - L & M Old Gold FK	11.72	11.81	2.54	.26
L & M K.S. - Viceroy K.S. - Winston	11.72	11.81	2.54	.26
Holiday K.S. - Five Star - Regent F.T.	11.72	11.81	2.54	.26
Herbert Tareyton F.T. Marlboro F.T.	11.72	11.81	2.54	.26
Gems - Johnny Walker - Marlboro	12.27	12.36	2.65	.27
Private Blend (Benson & Hedges)	12.36	12.45	2.67	.27
Debs - Virginia Rounds	12.36	12.45	2.67	.27
Wint-A-Green	12.42	12.51	2.69	.27
Helmar	12.43	12.52	2.69	.27
John Alden	12.63	12.73	2.73	.28
Turkish Trophies	12.84	12.94	2.78	.28
Craven A - Lord Salisbury - Players	13.00	13.09	2.81	.29
Atom - Phantom	13.18	13.28	2.85	.29
Hale - Kent - Kent K.S. - Lords	13.55	13.64	2.93	.30
Sano - Sano K.S.	13.55	13.64	2.93	.30
Du Maurier K.S. - Encore - Parliament	14.37	14.47	3.11	.32
Parliament K.S. - Sheffield K.S.	14.37	14.47	3.11	.32
Mogul	14.40	14.50	3.11	.32
Egyptian Prettiest - English Ovals	14.92	15.02	3.23	.33
Le Marber	14.92	15.02	3.23	.33
Natural	15.14	15.25	3.28	.33
Murad	16.45	16.57	3.56	.36
Egyptienne Straight	16.65	16.77	3.60	.36
Stephanos	16.74	16.86	3.62	.37
Melachrino #9	17.17	17.29	3.71	.38
Rameses II	19.94	20.08	4.31	.44

Underlining indicates price changes since previous price list.

Promulgated and filed with the Secretary of State's Office September 27, 1954

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
CIGARETTE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION CS 3 June 2, 1952

CIGARETTE PRICE SIGNS

By virtue of the authority granted by Chapter 247, P. L. 1952, the following rules and regulations regarding cigarette price signs are hereby made and promulgated:

1. All signs of a confusing or misleading character advertising the sale price of cigarettes at wholesale or retail are hereby prohibited.

2. All signs advertising the sale price of cigarettes at wholesale or retail shall set forth the total sale price of the cigarettes including State and local cigarette taxes in figures equally as large as any other figures appearing on the sign. If the tax is shown separately, it shall be plainly labeled and shall be in figures equally as large as any other figures appearing on the sign.

3. The total sale price displayed on any sign advertising cigarettes at wholesale or retail shall never be lower than the minimum price fixed by the Unfair Cigarette Sales Act and the latest administrative regulation in effect.

Promulgated and filed with the
Secretary of State's Office June 2, 1952

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
CIGARETTE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION CS 4 June 2, 1952

THE FILING OF CONFIDENTIAL MONTHLY DISTRIBUTOR OR WHOLESALE DEALER'S INFORMATIONAL REPORTS

By virtue of the authority granted by Chapter 247, P. L. 1952, the following rules and regulations regarding the filing of confidential monthly informational reports are hereby made and promulgated:

1. Beginning with the report month of June, 1952 and continuing thereafter, all resident and non-resident licensed distributors and licensed wholesale dealers will submit monthly confidential informational reports in duplicate, on or before the tenth day of the month following the month being reported upon.

2. New Jersey resident and non-resident licensed distributors and licensed wholesale dealers, must maintain and preserve for a period of three years, copies of all confidential monthly informational reports submitted.

Promulgated and filed with the
Secretary of State's Office June 2, 1952

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
CIGARETTE TAX BUREAU
TRENTON, NEW JERSEY

Revised
REGULATION CT 1 April 27, 1950

PURCHASE AND SALE OF STAMPS

The following is a revision of Regulation CT-1 filed with the office of the Secretary of State on May 28, 1948:

By virtue of the authority granted by Chapter 65, P.L. 1948 as amended, the following rules and regulations regarding the purchase and sale of stamps are hereby made and promulgated:

A. General

1. Only duly licensed distributors may purchase and affix cigarette revenue stamps to cigarettes.

2. Licensed distributors shall not sell, borrow, loan, buy or exchange stamps to, from or with other licensed distributors.

3. Payment for stamps must be made by certified check, postal or money orders.

4. Stamps may be purchased by duly licensed distributors on a thirty-day-credit basis provided approval has been secured from the director, and provided further that a bond satisfactory to the director in an amount not less than the sale price of such stamps has been filed with the Cigarette Tax Bureau. The Director of the Division of Taxation may at his discretion revoke or suspend the credit privileges of any distributor who is delinquent in the payment of outstanding credits or who abuses credit privileges.

5. A discount of five percentum (5%) will be allowed on sales of stamps when the value of the stamps purchased equals or exceeds one hundred dollars ($100.00) Stamps will not be sold in blocks of less than one hundred (100) stamps. The director may revoke or suspend the discount privilege of any distributor who fails to observe the provisions of the Cigarette Tax Act or of regulations based thereon.

B. Specific

1. Decalcomania stamps may be purchased only at the Trenton office of the Cigarette Tax Bureau.

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B. Specific, con't

2. Stamp orders shall be made on purchase order forms supplied by the Bureau. Exclusive of Saturdays and holidays, stamp orders will be filled and delivery initiated within twenty-four hours of the receipt of the purchase orders. Accordingly, distributors should anticipate their requirements and order supplies of stamps some days in advance of actual needs. Purchase orders for stamps presented in person will be processed promptly and stamps made available immediately.

Promulgated and filed with the

Secretary of State's Office April 27, 1950

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State of New Jersey

DEPARTMENT of the TREASURY

DIVISION OF TAXATION

CIGARETTE TAX BUREAU

TRENTON, NEW JERSEY

Revised

REGULATION CT 2

April 15, 1949

AFFIXATION AND CANCELLATION OF STAMPS

By virtue of the authority granted by Chapter 65, P.L. 1948, as amended, the following rules and regulations regarding the affixation and cancellation of stamps are hereby made and promulgated:

1. Licensed distributors shall affix to packages of cigarettes, stamps of the proper denomination, evidencing the payment of the tax imposed by Chapter 65, P. L. 1948, as amended, and shall cancel such stamps before such cigarettes are offered for sale or before they are otherwise disposed of, unless stamps have been affixed to such packages of cigarettes and cancelled before such licensed distributors received them.

2. Decalcomania stamps shall be affixed only to the bottom end of each standard package of cigarettes.

3. Decalcomania stamps shall be applied to flat packages of cigarettes in such manner as to assure the destruction of the stamp when the package is opened.

4. Decalcomania stamps shall be cancelled, before or after they are applied to cigarettes, with the number assigned to each licensed distributor on his distributor's license. Waterproof ink shall be used to impress the cancellation number.

5. Meter impressions shall be affixed only to the bottom end of each standard package of cigarettes.

Promulgated and filed with the
Secretary of State's Office April 7, 1949

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
CIGARETTE TAX BUREAU
TRENTON, NEW JERSEY

Revised
REGULATION CT 3. April 27, 1950

AUTHORIZATIONS FOR THE USE OF METERING MACHINES INSPECTION AND SETTING

The following is a revision of Regulation CT-3 filed with the office of the Secretary of State on May 28, 1948.

By virtue of the authority granted by Chapter 65, P.L. 1948, as amended, the following rules and regulations regarding authorization to use metering machines, inspection and setting are hereby made and promulgated:

A. Authorization and Inspection

1. Authorization for the use of approved metering machines may be granted only to duly licensed cigarette distributors at the discretion of the director.

2. The director reserves the right to rescind such authorization upon thirty days notice, should such action appear to be in the best interest of the State.

3. Metering machines will be inspected periodically and if abuses are detected, immediate suspension or cancellation of the authorization, without previous notice, may result.

B. Metering Machine Settings

1. Exclusive of Saturdays and holidays, cigarette tax meters will be set at the following locations:

Asbury Park	-Asbury Park National Bank & Trust Company
Atlantic City	-Boardwalk National Bank
Camden	-Camden Trust Company
Jersey City	-Trust Company of New Jersey
Newark	-Fidelity Union Trust Company
Paterson	-United States Trust Company
Trenton	-Cigarette Tax Bureau
Wildwood	-Marine National Bank

2. Meter settings at all of the above locations, except the Trenton office of the Cigarette Tax Bureau, may be obtained only when the meter is presented to the Designated Agent by the licensed distributor in person, his representative or messenger duly engaged to act as agent and to return the meter, after setting to its source.

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B. Metering Machine Settings, con't

3. Licensed distributors desiring to ship or express their meters for setting may do so by directing said meters to the Cigarette Tax Bureau, Trenton 7, N.J. The Bureau will set such meters within twenty-four hours of receipt, exclusive of Saturdays and holidays, and will forward same fully insured, express and insurance costs collect upon delivery.

4. All conditions placed upon the purchase, sale or use of Cigarette tax stamps by Regulation CT 1 are applicable to meter impressions.

5. Licensed distributors desiring to secure meter settings on a credit basis from Designated Agents, as listed above, will observe the following procedure:

(a) Distributors will direct their (credit) purchase orders directly to the Trenton office of the Cigarette Tax Bureau.

(b) When it is ascertained that the credit position of the distributor is secure and is not exceeded by the order, two copies of "Authorization To Set Meter" will be issued and will be forwarded to the distributor.

(c) The meter setting authorizations, together with the meter may then be presented to the agent for setting.

6. When meter settings by agents are requested on a prepayment basis, the purchase order, together with certified check, postal or money order will be presented directly to the agent.

Promulgated and filed with the

Secretary of State's Office April 27, 1950

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
CIGARETTE TAX BUREAU
TRENTON, NEW JERSEY

Revised
REGULATION CT 5 April 27, 1950

SALES OF CIGARETTES TO PERSONS IMPROPERLY LICENSED

The following is a revision of Regulation CT-5 filed with the office of the Secretary of State on May 28, 1948.

By virtue of the authority granted by Chapter 65, P.L. 1948 as amended, the following regulation regarding sales of cigarettes to improperly licensed persons is hereby made and promulgated:-

Persons duly and properly licensed to sell cigarettes in this State may not sell, loan or exchange cigarettes to with or from any person required to be licensed who is not so licensed or is improperly licensed. Any person who violates this regulation may be subject to the penalty provided by Section 613 of Chapter 65, P.L. 1948 as amended.

Promulgated and filed with the
Secretary of State's Office April 27, 1950

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State of New Jersey

DEPARTMENT of the TREASURY

DIVISION OF TAXATION

CIGARETTE TAX BUREAU

TRENTON, NEW JERSEY

REGULATION C T 6 JULY 1, 1948

THE DISPLAY OF CIGARETTES IN VENDING MACHINES

By virtue of the authority granted by Chapter 65, P. L. 1948, as amended, the following regulation regarding the display of cigarettes in vending machines is hereby made and promulgated:-

Cigarettes shall be packed in vending machines in such manner that if any packages are visible while in the machine the New Jersey cigarette tax stamps affixed thereto will be clearly visible.

Promulgated and filed with the
Secretary of State's Office May 28, 1948

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
CIGARETTE TAX BUREAU
TRENTON, NEW JERSEY

Second Revision
REGULATION CT 7

April 27, 1950

RECORDS TO BE KEPT BY LICENSED DISTRIBUTORS

The following is a second revision of Regulation CT-7 filed with the office of the Secretary of State on May 28, 1948 and refiled on June 28, 1948.

By virtue of the authority granted by Chapter 65, P.L. 1948, as amended, the following rules and regulations regarding records to be kept by licensed distributors are hereby made and promulgated:

A. Resident Distributors

New Jersey Resident Cigarette distributors must maintain, preserve for a period of three years and make accessible for inspection at all reasonable times the following records:

1. A monthly inventory taken at the beginning of business on the first business day of each month, or the close of business on the last business day of each month, of all cigarettes not bearing New Jersey cigarette tax revenue stamps.

2. Invoices or bills of lading covering all purchases of cigarettes whether stamped or unstamped.

3. Invoices, bills of lading and other records covering all sales of stamped and unstamped cigarettes.

4. All other pertinent papers and documents relating to the purchase, sale or disposition of cigarettes.

5. A daily inventory of all New Jersey cigarette revenue stamps and meter impressions.

6. Invoices covering all stamps and meter purchases.

7. A daily record of stamps or meterings affixed to cigarettes.

Each sale of cigarettes whether stamped or unstamped at wholesale, including cash and credit transactions, and regardless of

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whether the sale is made to another distributor, wholesale dealer or retail dealer, must be accompanied by a completed invoice indicating, among other things, the person to whom the cigarettes were sold, the address of the purchaser, the date of sale, the quantity sold and the price charged.

If a distributor is also the holder of a retail dealer's license and sells cigarettes directly to consumers, there must be prepared an invoice or a memorandum showing the transfer of all cigarettes from the distributor to the retail activity.

B. Non-resident Distributors

Non-resident distributors must maintain, preserve for a period of three years, and make accessible for inspection at all reasonable times the following records:

1. A monthly inventory, taken at the beginning of business on the first business day of each month, or the close of business on the last business day of each month, of all New Jersey stamped cigarettes.

2. Invoices or bills of lading covering all purchases of New Jersey stamped cigarettes, if any.

3. All other pertinent papers and documents relating to the sales of cigarettes in New Jersey.

4. A daily inventory of all New Jersey cigarette revenue stamps and meter impressions.

5. Invoices covering all purchases of New Jersey revenue stamps or meter impressions.

6. A daily record of New Jersey stamps or meterings affixed to cigarettes.

7. Invoices, bills of lading and other records covering all sales of New Jersey stamped cigarettes or unstamped cigarettes made within New Jersey.

Each sale of cigarettes at wholesale made in New Jersey including cash and credit transactions regardless of whether the sale is made to a New Jersey resident distributor, a New Jersey wholesale dealer or a New Jersey retail dealer, must be accompanied by a completed invoice indicating, among other things, the person to whom the cigarettes were sold, the address of the purchaser, the date of sale, the quantity sold and the price charged.

Promulgated and filed with the

Secretaty of State's Office April 27, 1950

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
CIGARETTE TAX BUREAU
197 W. STATE STREET
TRENTON, NEW JERSEY

Revised
REGULATION CT 8

March 15, 1949

RECORDS TO BE KEPT BY WHOLESALE AND RETAIL DEALERS

The following is a revision of Regulation CT-8 filed with the office of the Secretary of State on May 28, 1948:

By virtue of the authority granted by Chapter 65, P.L. 1948, as amended, the following rules and regulations regarding records to be kept by licensed wholesale and retail dealers are hereby made and promulgated:

A. New Jersey wholesale cigarette dealers must maintain, preserve for a period of three (3) years and make accessible for inspection at all reasonable times the following records:

1. Invoices and bills of lading covering all purchases of cigarettes.

2. Invoices and bills of lading together with an accurate record of all sales of cigarettes.

Each sale of cigarettes at wholesale must be accompanied by a completed invoice indicating, among other things, the person to whom the cigarettes were sold, the date of sale, the quantity sold and the priced charged.

If a wholesale dealer is also the holder of a retail dealer's license and sells cigarettes directly to consumers, there must be prepared an invoice or a memorandum showing the transfer of cigarettes from the wholesale to the retail activity.

B. New Jersey cigarette retail dealers must maintain, preserve for a period of three (3) years and make accessible for inspection at all reasonable times the following records:

1. Invoices and bills of lading covering all purchases of cigarettes, whether on a cash or credit basis, which invoices must indicate, among other things, the person from whom the cigarettes were acquired, the date of purchase, the quantity of cigarettes acquired and the price paid.

Promulgated and filed with the
Secretary of State's Office March 15, 1949

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
Division of Taxation
Cigarette Tax Bureau
Trenton, New Jersey

Fourth Revision
REGULATION CT 9

October 19, 1953

SALES AND TRANSFERS OF UNSTAMPED CIGARETTES BY LICENSED DISTRIBUTORS

The following is a fourth revision of Regulation CT-9, filed with the office of the Secretary of State on May 28, 1948.

By virtue of the authority granted by Chapter 65, P.L. 1948, as amended, the following rules and regulations regarding sales of unstamped cigarettes by licensed distributors are hereby made and promulgated:

A. Cigarettes Exported to Points Outside of New Jersey.

Duly licensed New Jersey cigarette distributors may ship unstamped cigarettes by common carrier or personally controlled conveyances to themselves or to customers outside of New Jersey when such transfers or sales of cigarettes are consigned to a State having a cigarette tax, provided such shipments are listed in the detail required by the distributor's monthly cigarette tax report and provided further that invoices, bills of lading or other evidence covering each shipment are properly completed and preserved for inspection.

Duly licensed New Jersey cigarette distributors may only ship unstamped cigarettes to themselves or to customers located in States having no cigarette tax when such shipments are made by common carrier and there is obtained from the carrier a manifestation or other memorandum indicating the cigarettes were consigned to the distributor's place of business in the non-tax State or to a customer in the non-tax State or by personally controlled conveyances subject to such regulations as the director may prescribe, provided such shipments are listed in the detail required by the distributor's monthly cigarette tax report and provided further that the invoices, bills of lading or other evidence covering each shipment are completed and preserved for inspection.

B. Sales of Unstamped Cigarettes to the United States Government or Agencies Thereof.

Duly licensed New Jersey cigarette distributors may make sales of unstamped cigarettes to the United States Government or its agencies, provided properly completed invoices or copies thereof, duly receipted by the governmental agent designated to accept delivery of such unstamped cigarettes, is procured and is appended to the appropriate monthly tax report of the vendors.

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Tax free sales of cigarettes may be made by duly licensed distributors in conformity with the preceding paragraph only to the following exchange facilities of the Army, Air Corps, Navy Corps, Coast Guard and Veterans Administration:

Fort Dix
Fort Monmouth
Kearny Ship Yard
Fort Hancock
Naval Air Station, Lakehurst
Naval Air Station, Atlantic City
Atlantic City Naval Reserve Training Center
Camden Naval Reserve Training Center
Trenton Naval Reserve Training Center
Bayonne Naval Supply Corps School
Bayonne Naval Supply Depot
Earle Naval Ammunition Depot
Dover Naval Air Rocket Testing Station
Newark Organized Surface Brigade
Clifton Organized Surface Battalion
Bayonne Marine Corps Reserve Training Center
U.S. Veterans Hospital, Lyons, N.J.
U.S. Coast Guard, Cape May, N.J.
U.S. Coast Guard Depot, Jersey City, N.J.

NOTE: Chapter 65, P.L. 1948, as amended, specifically forbids the sale or exchange of unstamped cigarettes between licensed New Jersey cigarette distributors.

Promulgated and filed with the

Secretary of State's Office October 19, 1953.

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State of New Jersey

DEPARTMENT of the TREASURY

DIVISION OF TAXATION

CIGARETTE TAX BUREAU

TRENTON, NEW JERSEY

REVISED
REGULATION CT 10

JULY 1, 1948

REDEMPTION OF STAMPS AFFIXED TO CIGARETTES EXPORTED OR SOLD TO THE UNITED STATES GOVERNMENT

The following is a revision of Regulation CT 10 filed with the office of the Secretary of State on May 28, 1948.

By virtue of the authority granted by Chapter 65, P.L. 1948, as amended, the following rules and regulations regarding the redemption of stamps affixed to cigarettes exported or sold to the United States Government or its agencies are hereby made and promulgated:

A. Stamped Cigarettes Exported

A refund equal to ninety-five percentum (95%) of the denominational value of New Jersey Cigarette revenue stamps or meterings affixed to cigarettes exported to points outside of New Jersey in the carrier of a New Jersey licensed distributor or dealer or by common carrier may be obtained by a New Jersey licensed distributor or dealer upon compliance with the following conditions:

(1) Satisfactory execution and filing with the Cigarette Tax Bureau of a redemption form, which form will be supplied by the Bureau upon the request of a distributor or dealer.

(2) The filing therewith of a signed statement setting forth the fact that:

(a) The stamps affixed to cigarettes so exported have been removed or defaced in such manner as to make the cigarettes unsalable in New Jersey as stamped cigarettes; or

(b) The stamped packages of cigarettes so exported were restamped by the New Jersey distributor dealer with the legend "New Jersey Tax Free Cigarettes"; and

(3) The filing with the redemption claim of satisfactory invoices or copies of invoices covering each shipment of cigarettes so exported duly receipted by the receiver thereof in the State of importation.

B. Stamped Cigarettes Sold to the United States Government or its Agencies

A refund equal to ninety-five percentum (95%) of the denominational value of stamps or meterings affixed to cigarettes sold to the United States Government or its agencies may be obtained by distributors or dealers upon compliance with the followong conditions:

(1) Satisfactory execution and filing with the Cigarette Tax Bureau of a redemption form to be supplied, upon request, by the Bureau;

(2) The filing therewith of satisfactory invoices or copies of invoices covering the quantity of stamped cigarettes so sold to the United States Government or its agencies duly receipted by the governmental agent designated to receive the cigarettes; and

(3) The filing of a supplementary statement by the distributor or dealer claiming the redemption that the packages of cigarettes so sold were restamped with legend "New Jersey Tax Free Cigarettes"

Promulgated and filed with the
Secretary of State's Office June 28, 1948

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
CIGARETTE TAX BUREAU
TRENTON, NEW JERSEY

Second Revision
REGULATION CT 11 April 27, 1950

REDEMPTION OF UNUSED OR MUTILATED BUT IDENTIFIABLE STAMPS

The following is a second revision of Regulation CT 11 filed with the office of the Secretary of State on May 28, 1948, and refiled June 28, 1948.

By virtue of the authority granted by Chapter 65, P.L. 1948, as amended, the following rules and regulations regarding the redemption of unused or mutilated but identifiable stamps are hereby made and promulgated.

A. Unused or Mutilated but Identifiable Stamps Returned.

When accompanied by a properly executed claim for redemption, on forms supplied by the Cigarette Tax Bureau, a refund equal to ninety-five percentum (95%) of the denominational value will be made on all returned unused or mutilated but identifiable cigarette revenue stamps or meterings.

B. Identifiable Stamps affixed to Spoiled Packages of Cigarettes

A refund equal to ninety-five percentum (95%) of the denominational value of identifiable stamps or meterings affixed to spoiled packages of cigarettes may be obtained when a claim for redemption, on forms supplied by the Cigarette Tax Bureau, has been completed satisfactorily and filed with the Bureau and an agent of the Bureau has witnessed the destruction of the spoiled packages of cigarettes and the stamps thereon.

NOTE:

Redemptions specified in Sections A and B above apply only to duly licensed New Jersey Cigarette Distributors. Unused or mutilated but identifiable stamps held by wholesale or retail dealers should be returned for credit to their respective suppliers as should all spoiled packages of stamped cigarettes.

Promulgated and filed with the

Secretary of State's Office April 27, 1950

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
Division of Taxation
Cigarette Tax Bureau
Trenton, New Jersey

FIRST REVISION
REGULATION CT 12

August 17, 1953

CIGARETTES SOLD WITHIN NEW JERSEY BY LICENSED DISTRIBUTORS FOR EXPORTATION BY THE PURCHASERS THEREOF

The following is a revision of Regulation CT 12, filed with the Office of the Secretary of State on June 28, 1948.

By virtue of the authority granted by Chapter 65, P.L. 1948, as amended, the following rules and regulations regarding cigarettes sold within New Jersey by licensed distributors for exportation by the purchasers thereof are hereby made and promulgated:

A. SALES OF CIGARETTES TO OUT-OF-STATE JOBBERS OR DEALERS.

Sales of unstamped cigarettes within the State may be made by duly licensed distributors to out-of-state jobbers or dealers located in a State having a cigarette tax when the following conditions are complied with in full:

(1) The identity of the out-of-state purchaser is established as that of a registered or licensed jobber or dealer;

(2) A declaration of the ultimate destination of the cigarettes is made by the out-of-state jobber or dealer;

(3) The properly completed copy of the invoice retained by the New Jersey licensed distributor reveals the ultimate destination of the cigarettes in full detail and is duly signed by the out-of-state jobber or dealer; and

(4) The cigarettes so sold are subsequently reported on the appropriate distributor's monthly tax report in the complete detail demanded by Schedule C, Form CR-4.

B. GENERAL.

New Jersey licensed cigarette distributors shall not sell unstamped cigarettes in New Jersey to out-of-state persons who cannot properly identify themselves as registered or licensed cigarette

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jobbers or dealers in the state into which they are transporting the cigarettes. It is, therefore, the duty of the New Jersey distributor to ascertain the true identity of the purchaser before the sale of unstamped cigarettes is consummated by him.

Under no circumstances may a distributor sell unstamped cigarettes at his place of business in New Jersey to a purchaser who identifies himself as a jobber or dealer in a State which does not have a cigarette tax and who declares the immediate destination of the cigarettes to be to a State not having a cigarette tax.

Promulgated and filed with the

Secretary of State's Office August 17, 1953.

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STATE OF NEW JERSEY

DEPARTMENT OF TAXATION AND FINANCE

DIVISION OF TAXATION

CIGARETTE TAX BUREAU

December 15, 1948

REGULATION CT 13

SALES OF UNSTAMPED CIGARETTES FOR USE ABOARD SHIPS OPERATING OUTSIDE THE CONTINENTAL LIMITS OF THE U. S. A.

By virtue of the authority granted by Chapter 65, P.L. 1948, as amended, the following regulation regarding sales of unstamped cigarettes for use aboard ships operating outside the continental limits of the United States, is hereby made and promulgated:

Only duly licensed New Jersey cigarette distributors may make sales of unstamped cigarettes for use aboard ships when in operation outside the continental limits of the United States provided that the following conditions are observed in detail:

(a) There is secured by the licensed distributor a properly executed authorization of the operating company of the ship upon which the cigarettes are to be used, duly signed by the ship's master. The authorization shall list the brands and number of cigarettes delivered by the distributor and shall state further that the cigarettes so received are for consumption by the personnel of the vessel outside the continental limits of the United States.

(b) The delivery of the unstamped cigarettes covered by the authorization is made by the distributor directly aboard ship.

(c) The authorization covering each individual sale, duly signed by the ship's master is appended to the appropriate schedule of the distributor's monthly tax report.

Note:

Sales of unstamped cigarettes by duly licensed distributors to wholesale or retail dealers are prohibited.

Promulgated and filed with the
Secretary of State's Office December 9, 1948

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY

DIVISION OF TAXATION

CIGARETTE TAX BUREAU

TRENTON, NEW JERSEY

REGULATION CT 16 April 27, 1950

STAMPING OF BROKEN CASES OF CIGARETTES

By virtue of the authority granted by Chapter 65, P.L. 1948, as amended, the following regulation regarding the affixation of New Jersey Cigarette Tax Revenue Stamps upon packages of cigarettes contained in broken cases is hereby made and promulgated:

On and after May 1, 1950 distributors may not have in their possession, broken case lots of unstamped cigarettes. When a case of cigarettes is opened by a distributor for stamping purposes it is mandatory that all cigarettes in the case be stamped in one continuous operation.

The purpose of this regulation is to facilitate the inventory accounting of unstamped cigarettes.

Promulgated and filed with the

Secretary of State's Office April 27, 1950

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
CIGARETTE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION CT 17 June 1, 1950

RECORDING OF LICENSE NUMBERS ON INVOICES BY DISTRIBUTORS AND WHOLESALE DEALERS

By virtue of the authority granted by Chapter 65, P. L. 1948 as amended, the following rules and regulations regarding the recording of license numbers on invoices by distributors and wholesale dealers are hereby made and promulgated:

Effective August 1, 1950, and continuing thereafter, all licensed distributors and wholesale dealers will record on the face of all invoices covering sales of cigarettes made by them, the license number of the person to whom the sale is made, regardless of whether said sale is made to another distributor, wholesale dealer or retail dealer.

If the sale is made to a distributor, the license number will be prefaced with the letter "D"; and, if the sale is made to a wholesale dealer, the license number will be prefaced with the letter "W"; and, if the sale is made to a vendor, the license number will be prefaced with the letter "V". The license number of the retail dealer need not be prefaced by any letter.

Beginning with the license period July 1, 1950 and continuing thereafter, the license number sequence issued to retail dealers will be varied each year for identification purposes, with the numerical sequence of 50,000 to 100,000 being used for fiscal year 1950-51 and reverted to the numerical sequence of 1 to 50,000 for the following license year, etc.

Promulgated and filed with the

Secretary of State's Office June 1, 1950

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
CIGARETTE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION CT-18 April 10, 1951

IDENTIFICATION OF CIGARETTE VENDING MACHINES

By virtue of the authority granted by Chapter 65 , P.L. 1948 as amended, the following rule and regulation regarding the identification of cigarette vending machines is hereby made and promulgated:

On or before July 1, 1951, all cigarette vending machine operators shall, in addition to the regular licenses issued to them, affix to all cigarette vending machines owned and operated by them, before such machines are placed on location, an identification which shall reveal the full name under which the owner operates, the complete business address of the owner, together with the business telephone number of the owner. The identification may be of any type or size, provided the lettering appearing thereon is completely legible and provided the identification is affixed to the machines in a conspicuous manner and is readily discernible to the public and investigators of the Cigarette Tax Bureau.

Promulgated and filed with the
Secretary of State's Office March 29, 1951.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
CIGARETTE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION CT-19 May 8, 1952

REGISTRATION, USE, SALE OR TRANSFER OF PITNEY-BOWES CIGARETTE STAMP BASES

By virtue of the authority granted by Chapter 65, P.L. 1948 as amended, the following rules and regulations regarding the registration, use sale or transfer of Pitney-Bowes Cigarette Stamp Bases are hereby made and promulgated.

On or before June 16, 1952, all duly licensed distributors using Pitney-Bowes cigarette stamp equipment will register with the Cigarette Tax Bureau the serial numbers appearing on the Pitney-Bowes Cigarette Stamp Bases presently owned or operated by them. Any person who may acquire and have in his possession a Pitney-Bowes Cigarette Stamp Base on and after June 16, 1952, will likewise register with the Cigarette Tax Bureau the serial number appearing thereon.

On and after June 16, 1952, any person who may acquire or have in his possession a Pitney-Bowes Cigarette Stamp Base may not transfer, sell or otherwise dispose of same without first securing the authorization and approval of the Cigarette Tax Bureau.

Any person violating this Regulation shall be subject to the penalties provided for in Section 613 of the Cigarette Tax Act.

Promulgated and filed with the
Secretary of State's Office May 8, 1952.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
CIGARETTE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION CT-20

VENDING MACHINE LICENSE VERIFICATION

By virtue of the authority granted by Chapter 65, P.L. 1948 as amended, the following regulation regarding the verification of licensed cigarette vending machines is hereby made and promulgated.

On or before May 1, 1955, all cigarette vendors shall secure from location owners where each machine owned by them is operated, a verification receipt duly signed by the location owner, the verification receipt in such form as the Bureau may devise. Such receipts shall be preserved by the vendor for examination by field representatives of the Cigarette Tax Bureau and will serve as a confirmation of Form CRDV-4, Cigarette Vending Machine Informational Report, on file with the Bureau.

Cigarette vendors will secure such receipts not only from location owners where their machines are presently in operation but will likewise secure such a receipt from each location owner where machines are located and operated in future.

Promulgated and filed with the
Secretary of State's Office March 24, 1955

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

INHERITANCE TAX REGULATIONS

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

RE: INHERITANCE TAX REGULATIONS RESPECTING ESTATES OF RESIDENT DECEDENTS.

Pursuant to the authority granted by R. S. 54:50-1, the attached Regulations, numbered IT 1 to IT 23 inclusive, respecting estates of resident decedents are hereby made and promulgated.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 1 (RESIDENT DECEDENT)

RETURN

The transfer of the estate of a resident decedent consisting of real property and tangible personal property located in New Jersey and intangible personal property, wherever located, pursuant to the provisions of the last will and testament, the statutes of descent and distribution, gifts causa mortis, gifts inter vivos and joint tenancies, necessitates a return disclosing the status of the decedent's estate as of the date of death and full particulars relating to gifts during lifetime. Such return must be completed by the executor, administrator, trustee or other proper representative on the form prescribed by the Bureau. If the issuance of letters testamentary or letters of administration is not necessary, the return may be completed by a person, preferably a beneficiary or a relative, having full knowledge of the deceased person's affairs. In case of testacy a copy of the will, not necessarily certified, must accompany the return. If the will is not to be probated, the original and a copy thereof must accompany the return. Upon comparison, the original will be returned. The return should be submitted to the District Supervisor operating in the county wherein the decedent resided as of the date of death. The form of return may be obtained from the District Supervisor or the Bureau.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 2 (RESIDENT DECEDENT)

RETURN

Assets and liabilities, not disclosed in the original return, should be disclosed by supplemental affidavit of the executor, administrator or other representative, certifying in detail a description of the property or the liability and the reasons for failure to disclose same in original return. (No form provided)

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
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TRENTON, NEW JERSEY

REGULATION IT 3 (RESIDENT DECEDENT)

INSPECTION AND RELEASE OF SAFE DEPOSIT BOX

A safe deposit box rented in the name of the decedent, individually or as a joint renter, is automatically sealed by the death of the decedent and the provisions of the law. However, the box may be opened in the presence of an employee of the bank and a proper representative of the estate for the purpose of ascertaining whether the contents include deed for cemetery lot, insurance policies made payable to designated beneficiaries or a last will and testament of the decedent. If the contents include such items, they may be delivered to the representative of the decedent's estate in which event the receipt signed by the representative and counter-signed by the employee of the bank should be placed in the box, which should then be resealed.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 4 (RESIDENT DECEDENT)

INSPECTION AND RELEASE OF SAFE DEPOSIT BOX

The inventory of the contents of the safe deposit box must be made by the District Supervisor or other representative of the Bureau operating in the district where the box is located in the presence of a proper representative of the decedent's estate. Following the completion of the inventory, waiver permitting release of the box should be delivered by the District Supervisor. If, however, the contents include currency or negotiable securities not necessitating waiver, the box may be resealed pending the completion of the inheritance tax proceeding or the establishment of security for the payment of the transfer inheritance tax liability.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
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TRENTON, NEW JERSEY

REGULATION IT 5 (RESIDENT DECEDENT)

INSPECTION AND RELEASE OF SAFE DEPOSIT BOX

A safe deposit box rented in the name of decedent, with right of access by a person named as deputy, may be released upon the death of the deputy without waiver or inspection, provided the contract of rental includes a provision that said box shall not be used as a receptacle for the deputy's property.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU

REGULATION IT 6 (RESIDENT DECEDENT)

INSPECTION AND RELEASE OF SAFE DEPOSIT BOX

The contents of a safe deposit box rented in the name of a partnership is not subject to inspection upon the death of a partner and waiver is not necessary.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
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TRENTON, NEW JERSEY

REGULATION IT 7 (RESIDENT DECEDENT)

INSPECTION AND RELEASE OF SAFE DEPOSIT BOX

The contents of a safe deposit box rented in the name of a corporation is not subject to inspection upon the death of an officer or employee of the corporation having right of access thereto and waiver is not necessary.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 8 (RESIDENT DECEDENT)

WAIVERS

Waivers consenting to the transfer of real property located in New Jersey, stock of corporations organized under the laws of New Jersey, shares of building and loan associations organized under the laws of New Jersey, stock of national banks operating in New Jersey and deposits with banking institutions operating in New Jersey are necessary. They are usually withheld pending payment of the tax or the establishment of security for its payment. However, fifty per cent., of funds on deposit as of the date of death may be immediately released through blanket waivers filed with the various building and loan associations and banking institutions.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 9 (RESIDENT DECEDENT)

WAIVERS

Circumstances surrounding the administration of some estates necessitate the securing of waivers prior to the filing of the formal returns. Where waivers are thus required, the request for same should be made by affidavit of the executor, administrator or other proper representative (No form provided by Bureau) establishing the name of the decedent, date of death and legal domicile as of the date of death and why it is impracticable to immediately file a detailed return. That affidavit should also include information establishing, at least approximately, the gross and net values of the decedent's estate, a concise description of the real property located in New Jersey, if any, with its appraised value, the number and kind of shares of stock of corporations organized under the laws of New Jersey and national banking institutions operating in New Jersey, the names and relationship of those persons to whom the decedent's estate passes and any other facts that may be deemed pertinent. If transfers inter vivos or causa mortis are involved, full details should be stated.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 9 a. (RESIDENT DECEDENT)

WAIVERS

Bonds and/or stock of a New Jersey corporation or a national bank located in New Jersey registered or issued in the name of one fiduciary as executor, administrator, trustee or guardian may, upon the death of such fiduciary, be transferred without a New Jersey transfer inheritance tax waiver to, or on the order of, the legally appointed substitute for the deceased fiduciary.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 9 b. (RESIDENT DECEDENT)

WAIVERS

Bonds and/or stock of a New Jersey corporation or a national bank located in New Jersey registered or issued in the names of two or more fiduciaries as executors, administrators, trustees or guardians may, upon the death of one or more of such fiduciaries, be transferred without a New Jersey transfer inheritance tax waiver to, or on the order of, the surviving fiduciary or fiduciaries.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 9 c. (RESIDENT DECEDENT)

WAIVERS

Waiver provisions do not apply to compensation for services rendered, (salaries, etc.), accounts receivable or to payments under pension, profit sharing and/or bonus plans.

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DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 10. (RESIDENT DECEDENT)

WAIVERS

Manual delivery to the executor, administrator, trustee or other proper representative of the estate, of securities pledged to secure payment of a bank loan may be made without waiver. However, if such securities include stock of corporations organized under the laws of New Jersey or stock of national banking institutions operating in New Jersey, waivers permitting the transfer of such securities on the books of the corporations are necessary.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 11. (RESIDENT DECEDENT)

ASSESSMENT

Levied in accordance with the provisions of the Transfer Inheritance Tax Laws as they apply to the transfers of property determined by the Bureau to be subject to tax. Upon completion of the assessment, bill showing the aggregate amount of tax, the names of the taxable beneficiaries and the tax assessed against each will be forwarded to the executor, administrator or other representative.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 12. (RESIDENT DECEDENT)

ASSESSMENT

Where the disposition of the decedent's estate or any part thereof depends upon the happening of contingencies, making impossible a definite determination of the transfer inheritance tax liability, the Bureau suggests a compromise based upon the immediate payment of a stated amount. Acceptance of the suggested compromise by payment of the stated amount permits final disposition of that problem. If settlement through compromise fails, a bond in double the highest amount of tax that may in any event be assessable, executed by the executor, administrator, trustee or other proper representative, as principal, and a surety company license to operate in New Jersey as surety, must be filed with the Bureau.
(Form of bond provided)

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 13. (RESIDENT DECEDENT)

PAYMENT

Payment, whether on account or in full settlement, must be by certified check made payable to Treasurer, State of New Jersey.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 14. (RESIDENT DECEDENT)

PAYMENT

Payments are applied first against accrued interest, if any. The excess, if any, is credited against the principal amount due.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 15. (RESIDENT DECEDENT)

REFUNDS

If payment on account is found to be in excess of the tax finally assessed, the excess will be refunded.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 16. (RESIDENT DECEDENT)

REFUNDS

Petitions for refund of tax, or any part thereof, claimed to have been erroneously paid, should be by affidavit of the executor, administrator or other proper representative, certifying in detail all facts upon which the claim is based. (No form provided)

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 17. (RESIDENT DECEDENT)

REFUNDS

Application for refund of taxes overpaid must be filed within three years from the date of payment.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 18. (RESIDENT DECEDENT)

RECORDS

The records of the Bureau are confidential but may be inspected or copied by the executor, administrator or a beneficiary or their duly authorized representative.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 19. (RESIDENT DECEDENT)

CORRESPONDENCE

All communications addressed to the Bureau should state the full name of decedent, date of death and name of the county wherein decedent resided as of the date of death. If communication relates to more than one estate, additional copy or copies should accompany the original so that same may be filed as part of the record in each estate.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 20. (RESIDENT DECEDENT)

HYPOTHETICAL QUESTIONS

Whether the disposition of property provided under the terms of a last will and testament, a deed of trust or other instrument may or may not be subject to a tax will not be answered prior to death.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 21. (RESIDENT DECEDENT)

VALUATION

Listed securities disclosed as assets in the transfer inheritance tax proceeding will be appraised at the intermediate price between the low price and the high price prevailing on the date of death of the decedent.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 22. (RESIDENT DECEDENT)

SUPPLEMENTING REGULATION #21 RESPECTING VALUATION OF SECURITIES.

Pursuant to the authority granted by R. S. 54:50-1, the following regulation, supplementing Regulation #21 respecting valuation of securities of decedents for inheritance tax purposes, is hereby made and promulgated:-

> Valuations reported by the taxpayer may be accepted where they approximate the intermediate prices of securities and where changing same to the exact intermediate prices makes only a nominal difference in tax.

This regulation shall become effective in estates of decedents dying on or after March 1, 1951.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 23 (RESIDENT DECEDENT)

EQUITABLE CONVERSION

The Director, Division of Taxation in the Department of the Treasury, pursuant to authority conferred upon him by R. S. 54:50-1, promulgates the following regulation governing the taxation of the transfer of property of deceased persons under the provisions of Chapters 33 to 36, inclusive, of Title 54 of the Revised Statutes of New Jersey (R. S. 54:33-1, et seq.):

For the purpose of the Transfer Inheritance Tax Laws of this State, the doctrine of equitable conversion of real property into personal property when under contract of sale at the time of the death of the decedent shall not be deemed applicable.

Thus:- (1) The interest of a deceased nonresident vendor of real property located in New Jersey, which was under contract of sale at the date of such nonresident decedent's death, shall be deemed to be an interest in real property, the transfer of which shall be taxable under the inheritance tax laws of this State. If such nonresident decedent shall die intestate his interest in the New Jersey real property shall, for the purposes of the inheritance tax laws of this State, be deemed to have descended under the intestate laws of this State to his heirs at law.

(2) The interest of a deceased resident vendor of real property located in another state, which was under contract of sale at the date of his death, shall be deemed to be an interest in real property, the transfer of which is not subject to tax under the inheritance tax laws of this State.

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(3) The interest of a deceased nonresident vendee, under a contract in effect at the date of death to purchase real property located in New Jersey, shall be deemed personal property and not subject to tax under the inheritance tax laws of this State.

(4) The interest of a deceased resident vendee, under a contract in effect at the date of death to purchase real property located in another State, shall be deemed personal property and taxable to the extent of the sum paid on account of the contract price at the time of death. Pursuant to the provisions of R. S. 54:34-5, as amended (NJSA 54:34-5), the balance due under the contract shall not be allowed as a deduction in determining the clear market value of decedent's estate subject to tax under the inheritance tax laws of this State.

This regulation is intended to conform the treatment of real property under contract of sale or purchase at the time of decedent's death with that of adjoining states (Cf. Estate of Paul, 303 Pa. 330, and In re DeSteurs' Estate, 99 N. Y. Supp. (2d) 739), and to revoke previous regulations in conflict herewith.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

RESIDENT DECEDENT

I N D E X

REGULATION IT 1 - RETURN
2 - "
3 - INSPECTION AND RELEASE OF SAFE DEPOSIT BOX
4 - " " " " " " "
5 - " " " " " " "
6 - " " " " " " "
7 - " " " " " " "
8 - WAIVERS
9 - "
9a - "
9b - "
9c - "
10 - "
11 - ASSESSMENT
12 - "
13 - PAYMENT
14 - "
15 - REFUNDS
16 - "
17 - "
18 - RECORDS
19 - CORRESPONDENCE
20 - HYPOTHETICAL QUESTIONS
21 - VALUATION
22- VALUATION, SUPPLEMENTING REGULATION #21
23 - EQUITABLE CONVERSION

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

RE: INHERITANCE TAX REGULATIONS RESPECTING ESTATES OF NONRESIDENT DECEDENTS.

Pursuant to the authority granted by R. S. 54:50-1, the attached Regulations, numbered IT 1 to IT 17 inclusive, respecting estates of nonresident decedents, are hereby made and promulgated.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT I. (NONRESIDENT DECEDENT)

RETURN

Transfer of real property and/or tangible personal property located in New Jersey belonging to a non-resident decedent pursuant to the provisions of the last will and testament, the statutes of descent and distribution, gifts causa mortis, gifts inter vivos, and joint tenancies, necessitates a return disclosing the status of the decedent's estate as of the date of death and full particulars relating to gifts during lifetime. Such return must be completed by the executor, administrator, trustee or other proper representative on the form prescribed by the Bureau. If the issuance of letters testamentary or letters of administration is not necessary, the return may be completed by a person, preferably a beneficiary or a relative, having full knowledge of the deceased person's affairs. In case of testacy a certified copy of the decedent's last will and testament must accompany the return. The return should be filed directly with the Bureau.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 2. (NONRESIDENT DECEDENT)

RETURN

Transfer of intangible personal property of a non-resident decedent (corporate securities, bank deposits, etc.) is not taxable and there is no necessity for waivers. However, transfer agents of New Jersey corporations and New Jersey banking institutions will undoubtedly call for proof establishing the domicile of the decedent as of the date of death to have been in a State other than New Jersey.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 3. (NONRESIDENT DECEDENT)

RETURN

Assets and liabilities not disclosed in the original return should be disclosed by supplemental affidavit of the executor, administrator or other representative, certifying in detail a description of the property or the liability and the reasons for failure to disclose same in original return. (No form provided)

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 4. (NONRESIDENT DECEDENT)

SAFE DEPOSIT BOX

A box rented in the name of a non-resident decedent may be released without inspection or waiver. However, the bank officials will undoubtedly call for proof establishing the domicile of the decedent as of the date of death to have been in a State other than New Jersey.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 5. (NONRESIDENT DECEDENT)

WAIVERS

Waivers are withheld pending payment of the tax or the establishment of security for its payment.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 6. (NONRESIDENT DECEDENT)

ASSESSMENT

Upon completion of the assessment, bill covering the tax will be forwarded to the executor, administrator or other representative. Following payment, official receipt and necessary waivers will be issued.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 7. (NONRESIDENT DECEDENT)

PAYMENT

Payment, whether on account or in full settlement, must be by certified check make payable to Treasurer, State of New Jersey.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 8. (NONRESIDENT DECEDENT)

PAYMENT

Payments are applied first against accrued interest, if any. The excess, if any, is credited against the principal amount due.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 9. (NONRESIDENT DECEDENT)

REFUNDS

If payment on account is found to be in excess of the tax finally assessed, the excess will be refunded.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 10. (NONRESIDENT DECEDENT)

REFUNDS

Petitions for refund of tax, or any part thereof, claimed to have been erroneously paid, should be by affidavit of the executor, administrator or other proper representative, certifying in detail all facts upon which the claim is based. (No form provided)

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 11. (NONRESIDENT DECEDENT)

REFUNDS

Application for refund of taxes overpaid must be filed within three years from the date of payment.

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DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 12. (NONRESIDENT DECEDENT)

RECORDS

The records of the Bureau are confidential but may be inspected or copied by the executor, administrator or a beneficiary or their duly authorized representative.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 13. (NONRESIDENT DECEDENT)

CORRESPONDENCE

All communications addressed to the Bureau should state the full name of decedent, date of death and name of the county wherein decedent resided as of the date of death. If communication relates to more than one estate, additional copy or copies should accompany the original so that same may be filed as part of the record in each estate.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 14. (NONRESIDENT DECEDENT)

HYPOTHETICAL QUESTIONS

Whether the disposition of property provided under the terms of a last will and testament, a deed of trust or other instrument may or may not be subject to a tax will not be answered prior to death.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 15. (NONRESIDENT DECEDENT)

VALUATION

Listed securities disclosed as assets in the transfer inheritance tax proceeding will be appraised at the intermediate price between the low price and the high price prevailing on the date of death of the decedent.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 16. (NONRESIDENT DECEDENT)

SUPPLEMENTING REGULATION #15 RESPECTING VALUATION OF SECURITIES.

Pursuant to the authority granted by R.S. 54:50-1, the following regulation, supplementing Regulation #15 respecting valuation of securities of decedents for inheritance tax purposes, is hereby made and promulgated:-

> Valuations reported by the taxpayer may be accepted where they approximate the intermediate prices of securities and where changing same to the exact intermediate prices makes only a nominal difference in tax.

This regulation shall become effective in estates of decedents dying on or after March 1, 1951.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

REGULATION IT 17. (NONRESIDENT DECEDENT)

EQUITABLE CONVERSION

The Director, Division of Taxation in the Department of the Treasury, pursuant to authority conferred upon him by R.S. 54:50-1, promulgates the following regulation governing the taxation of the transfer of property of deceased persons under the provisions of Chapters 33 to 36, inclusive, of Title 54 of the Revised Statutes of New Jersey (R.S. 54:33-1, et seq.):

For the purpose of the Transfer Inheritance Tax Laws of this State, the doctrine of equitable conversion of real property into personal property when under contract of sale at the time of the death of the decedent shall not be deemed applicable.

Thus:- (1) The interest of a deceased nonresident vendor of real property located in New Jersey, which was under contract of sale at the date of such nonresident decedent's death, shall be deemed to be an interest in real property, the transfer of which shall be taxable under the inheritance tax laws of this State. If such nonresident decedent shall die intestate his interest in the New Jersey real property shall, for the purposes of the inheritance tax laws of this State, be deemed to have descended under the intestate laws of this State to his heirs at law.

(2) The interest of a deceased resident vendor of real property located in another state, which was under contract of sale at the date of his death, shall be deemed to be an interest in real property, the transfer of which is not subject to tax under the inheritance tax laws of this State.

(3) The interest of a deceased nonresident vendee, under a contract in effect at the date of death to purchase real property located in New Jersey, shall be deemed personal property and not subject to tax under the inheritance tax laws of this State.

(4) The interest of a deceased resident vendee, under a contract in effect at the date of death to purchase real property located in another State, shall be deemed personal property and taxable to the extent of the sum paid on account of the contract price at the time of death. Pursuant to the provisions of R.S. 54:34-5, as amended (NJSA 54:34-5), the balance due under the contract shall not be allowed as a deduction in determining the clear market value of decedent's estate subject to tax under the inheritance tax laws of this State.

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This regulation is intended to conform the treatment of real property under contract of sale or purchase at the time of decedent's death with that of adjoining states (Cf. Estate of Paul, 303 Pa. 330, and In re DeSteurs' Estate, 99 N.Y. Supp. (2d) 739), and to revoke previous regulations in conflict herewith.

Promulgated and filed with the Secretary of State this Sixth day of January 1953.

Director, Division of Taxation in
the Department of the Treasury

BY (signed) Aaron K. Neeld
Deputy Director of Taxation

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

NONRESIDENT DECEDENT

I N D E X

REGULATION IT 1 - RETURN
2 - "
3 - "
4 - SAFE DEPOSIT BOX
5 - WAIVERS
6 - ASSESSMENT
7 - PAYMENT
8 - "
9 - REFUNDS
10 - "
11 - "
12 - RECORDS
13 - CORRESPONDENCE
14 - HYPOTHETICAL QUESTIONS
15 - VALUATION
16 - SUPPLEMENTING REGULATION #15.
17 - EQUITABLE CONVERSION

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY.

NEW JERSEY ESTATE TAX LAW

Revised Statutes 54:38, provides for an estate tax in every estate where the total of inheritance, succession, transfer, legacy and death taxes paid to New Jersey and all other states, District of Columbia, territories and possessions is insufficient to fully absorb the 80 per cent credit allowed under the Federal Revenue Act of 1926 for taxes so paid.

The amount of tax shall be the difference between the aggregate of taxes paid this and other states, District of Columbia, territories and possessions and the 80 per cent credit allowed under the Federal Estate Tax Act.

No estate tax is due in any case where the aggregate of taxes paid this and any other states, District of Columbia, territories and possessions exceeds the amount of the 80 per cent credit.

The New Jersey Estate Tax Act does not in any way interfere with the operation of the inheritance tax statute and, of course, the determination of the inheritance tax chargeable need not be suspended until the estate tax, if any, is assessed.

The New Jersey Estate Tax Act requires the filing with the State Tax Commissioner of a copy of the federal estate tax return (Form 706). For the convenience of estates this copy will be returned after examination, if requested.

The amount of the estate tax due New Jersey, if any, cannot be determined in any case until the federal government has definitely determined the amount of federal estate tax chargeable on final assessment. Notice to the estate of final assessment by the Internal Revenue Department usually takes the form of an over-payment, 30-day, or deficiency letter. The inheritance tax bureau requires a photostatic copy of whichever of these letters is received by the estate; also

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
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TRENTON, NEW JERSEY

NEW JERSEY ESTATE TAX LAW

Photostatic copies of receipts for taxes paid to any other states on account of real property or tangible personal property located therein. Form of return for New Jersey estate tax purposes may be obtained from the Transfer Inheritance Tax Bureau at Trenton 7, N. J.

No return for New Jersey estate tax purposes is required in any estate which is not subject to a federal estate tax under the Revenue Act of 1926. In other words no estate tax proceedings are necessary here unless the estate has become entitled to an 80 per cent credit under the 1926 Revenue Act.

The Director, Division of Taxation, is precluded by statute from issuing a certificate showing payment of taxes to this State for use under Treasury Regulations, until the estate tax due under R. S. 54:58 has been paid or it is established to his satisfaction that no such tax is chargeable.

Since the Director, Division of Taxation, is precluded from issuing certificate for payment of taxes to this State until the estate tax due this State has been paid or it has been paid or it has been established that there is no such tax due, and since this cannot be done until the Internal Revenue Department has finally fixed the amount of federal estate tax chargeable it follows that certificate cannot be issued in time for filing simultaneously with the federal estate tax return (Form 706). This fact, however, will not in any way jeopardize the estate's claim for an 80 per cent credit in the federal estate tax proceeding for taxes paid this and other states. Proof of such payments can be submitted to the Internal Revenue Department after receipt by the estate of notice of final assessment, and allowance will be made at that time for credits properly established. This bureau will expedite estate tax assessments and an assessment in the average case can be levied within two or three days of receipt of the necessary data.

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STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
TRANSFER INHERITANCE TAX BUREAU
TRENTON, NEW JERSEY

NEW JERSEY ESTATE TAX LAW

It is specifically declared by statute that this tax is not a lien on any of the property, real or personal, of the estate and for that reason waivers or consents to transfer are unnecessary under said act. It should be understood, however, that nothing contained therein in any way impairs the lien of the State for inheritance taxes assessed pursuant to Revised Statutes, 54:33 to 54:37, as amended to date, or pursuant to any prior statute, or dispenses with the necessity for the usual waivers or consents to transfer under said laws.

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State of New Jersey
DEPARTMENT OF THE TREASURY
STATE HOUSE
TRENTON 7

DIVISION OF INVESTMENT

CERTIFICATION

At a meeting of the State Investment Council regularly called and duly held at 763 Broad Street, Newark, New Jersey, on February 21, 1955, the following action was taken:

Pursuant to Section 11, Chapter 270, P. L. 1950 as amended, the State Investment Council, upon motion duly made, regularly seconded, and unanimously carried, directs that effective as of this date, I Regulation No. 17 is hereby discontinued being superseded as of this date by the following, which is adopted as I Regulation No. 24:

I REGULATION NO. 24

PUBLIC AUTHORITY REVENUE OBLIGATIONS

Dated: February 21, 1955

Pursuant to Section 11, Chapter 270, P. L. 1950 as amended, the Council directs that --

1. Effective this date, the Council hereby authorizes the Director of Investment to invest and reinvest monies of any or all Funds specifically listed in Paragraph 3 hereof, in Revenue Obligations of any public authorities, provided, however, that such securities are legal investments for such Funds, either by legislative

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enactment of this State or because they qualify as legal investments for Savings Banks in this State, and provided further, that in the case of such Revenue Obligations issued by any public authority established under the law of any state other than the State of New Jersey, they shall have been favorably adjudicated by the court of last resort of the State of Issue.

2. No more than two percent (2%) of the assets of any Fund, as shown by the latest financial statement as prepared by any Fund and available to the Director, shall be invested in the obligations of the same public authority.

3. Funds to which this Regulation is applicable:

A. GROWTH GROUP.

1) Alcoholic Beverage Control Law Enforcement Officers' Pension Fund.

2) Consolidated Police and Firemen's Pension Fund Commission.

3) Police and Firemen's Retirement System.

4) Prison Officers' Pension Fund.

5) Public Employees' Retirement System.

6) State Disability Benefit Fund "A".

7) State Disability Benefit Fund "C".

8) State Employees' Retirement System.

9) State Police Retirement and Benevolent Fund.

10) Teachers' Pension and Annuity Fund.

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4. Effective this date, I Regulation No. 17, dated December 14, 1953, is discontinued and is superseded by this Regulation.

Certified as a true copy
in its entirety of the
aforesaid Regulation.

Leonhard A. Keyes,
Secretary to the Council

COPY

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Bureau of Public Employees Pensions

Rules and Regulations Effective 4 May 1955

The Commission resolved that th
in the election of member repre

A ballot shall be prepared which will indicate to the voter that he should write in the name of the member he chooses for the position. Police members will be intitled to cast a vote for the police representative and Fireman members will be entitled to cast a vote for the fireman representative.

Instructions regarding the ballot and specific information concerning the position being voted upon will accompany the ballot but will not appear on the ballot.

A return envelope will be provided for the ballot return and this envelope will assure a secret ballot until it is ppened by appointed officials. This return envelope will also require the signature of the voter to assure that an eligible member has cast the vote. The instructions accompanying the ballot will advise that the vote must be returned in the envelope provided and that the envelope must bear the signature of the voter in order that the ballot be counted.

Ballots, return envelopes and instructions will be directed to each member in an envelope which will bear the name of the eligible voter who is to receive the same.

The instructions will indicate that the eligible member who receives the highest nember of votes will be declared elected unless the total number of votes he has received does not equal at least twenty-five per cent (25%) of the total votes cast for the position.

If the member recieving the highest number of votes has not recieved at least twenty-five per cent of the total votes cast, a run-off election will be held. In such run-off election the ballotwill contain the names of five members according to the number of votes recieved on the original poll. The member receiving the highest number of votes (but less than 25% of the total cast) will be given the first position on the run-off ballot and the four remaining positions on the ballot will be determined according to the number of votes received on the original poll.

On the run-off election the member receiving the highest number of votes will be declared elected.

These rules and regulations will be effective immediately and will rescind and supersede any other procedure for election adopted by this Commission prior to this date.

****

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Bureau of Public Employees Pensions

Rules and Regulations Effective 4 May 1955

COPY

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The Commission resolved that the following rules and regulations be followed in the election of member representatives to this body.

A ballot shall be prepared which will indicate to the voter that he should write in the name of the member he chooses for the position. Police members will be intitled to cast a vote for the police representative and Fireman members will be entitled to cast a vote for the fireman representative.

Instructions regarding the ballot and specific information concerning the position being voted upon will accompany the ballot but will not appear on the ballot.

A return envelope will be provided for the ballot return and this envelope will assure a secret ballot until it is opened by appointed officials. This return envelope will also require the signature of the voter to assure that an eligible member has cast the vote. The instructions accompanying the ballot will advise that the vote must be returned in the envelope provided and that the envelope must bear the signature of the voter in order that the ballot be counted.

Ballots, return envelopes and instructions will be directed to each member in an envelope which will bear the name of the eligible voter who is to receive the same.

The instructions will indicate that the eligible member who receives the highest nember of votes will be declared elected unless the total number of votes he has received does not equal at least twenty-five per cent (25%) of the total votes cast for the position.

If the member recieving the highest number of votes has not recieved at least twenty-five per cent of the total votes cast, a run-off election will be held. In such run-off election the ballotwill contain the names of five members according to the number of votes recieved on the original poll. The member receiving the highest number of votes (but less than 25% of the total cast) will be given the first position on the run-off ballot and the four remaining positions on the ballot will be determined according to the number of votes received on the original poll.

On the run-off election the member receiving the highest number of votes will be declared elected.

These rules and regulations will be effective immediately and will rescind and supersede any other procedure for election adopted by this Commission prior to this date.

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PRISON OFFICERS PENSION FUND

DRAFT OF RULE GOVERNING MEDICAL EXAMINATION OF DISABILITY RETIRANTS.

The Commission may require any member who is less than 55 years of age, and who shall have been retired on a service disability or non-service disability pension to submit to a physical examination once a year, in order to determine whether or not the disability which existed at the time he was retired still exists.

The member (retired) shall submit to an examination by a physician or physicians designated by the Commission at a location convenient to the residence of the retired member. If the retired member fails to submit to such medical examination within such time as may be allowed by the Commission for valid reason, the pension shall be discontinued during such default. Should the physician or physicians so designated report and certify to the board of trustees that such member is engaged in or able to engage in a gainful occupation paying more than the difference between his pension and his salary at the time of retirement, and should the Commission concur in such report, then the amount of his pension shall be reduced to an amount which is equal to the difference between his salary at the time of retirement and the amount earnable by him.

Should the earning capacity of the retired member be later changed, the amount of his pension shall be further modified, pr-vided that the pension shall not exceed the amount of the pension originally granted.

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(COPY)

November 24, 1954

Honorable Edward J. Patten
Secretary of State
State House
Trenton, New Jersey

Dear Sir:

Please file a copy of the following rule which was adopted by the Prison Officers Pension Commission at the meeting held on November18, 1954, so that it becomes a part of the rules and regulations of that Commission:

"DRAFT OF RULE GOVERNING MEDICAL EXAMINATION OF DISABILITY RETIRANTS

The Commission may require any member who is less than 55 years of age, and who shall have been retired on a service disability or non-service disability pension to submit to a physical examination once a year, in order to determine whether or not the disability which existed at the time he was retired still exists.

The member (retired) shall submit to an examination by a physician or physicians designated by the Commission at a location convenient to the residence of the retired member. If the retired member fails to submit to such medical examination within such time as may be allowed by the Commission for valid reason, the pension shall be discontinued during such default. Should the physician or physicians so designated report and certify to the board of trustees that such member is engaged in or able to engage in a gainful occupation paying more than the difference between his pension and his salary at the time of retirement, and should the Commission concur in such report, then the amount of his pension shall be reduced to an amount which is equal to the difference between his salary at the time of retirement and the amount earnable by him.

Should the earning capacity of the retired member be later changed, the amount of his pension shall be further modified, provided that the new pension shall not exceed the amount of the pension originally granted."

Very truly yours,

Secretary
Prison Officers Pension Fund Commission

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SOCIAL SECURITY HANDBOOK

CONTAINING REGULATIONS AND EXPLANATORY MATERIAL

OLD AGE AND SURVIVORS INSURANCE
FOR EMPLOYEES OF PUBLIC AGENCIES
STATE OF NEW JERSEY

STATE AGENCY FOR OLD AGE AND SURVIVORS' INSURANCE
P. O. BOX 1397, TRENTON 7, N. J.

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SOCIAL SECURITY HANDBOOK

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SOCIAL SECURITY HANDBOOK

I - Introduction

A - Purpose and Scope

This Handbook contains information governing the preparation of wage reports and the payment of contributions by the public agencies of New Jersey which have entered into agreements with the State Agency pursuant to Section 5 (a), Chapter 253, Laws of 1951, as amended by Chapter 25, Laws of 1952. Included in the Appendix are the Regulations.

In addition to information regarding wage reports and contributions, the Handbook contains provisions regarding adjustments and settlements in connection with contributions paid under the coverage agreement. The numerical systems used by the Federal Government to identify the coverage groups and the accounts of individual employees are explained.

B - Summary of Procedure

Each participating public employer will deduct the employee's contributions from their wages each payday. At the end of each quarter of the calendar year, a report of wages paid to covered employees during the three-month period will be prepared. A check will be prepared for the total wage contribution (presently 3% of the total covered wages paid and reported). A check will be prepared

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for the total administrative cost fee. The wage report in duplicate, the wage-contribution check, and the check for the administrative cost fee will all be forwarded together to the State Agency, Old Age and Survivors Insurance Service, P. O. Box 1397, Trenton 7, N. J.

II - Wage Contributions

A - Nature of the Contribution

The system of benefits available under the OASI program is supported by periodic wage contributions which are shared equally by the covered employees and their employers.

Contributions are payable on all covered wages paid on or after the effective date of the agreement as long as the agreement is in force. If an agreement is retroactively dated, a special procedure will be followed for determining contributions payable on covered wages for the retroactive period. (See Section IV (D) below.)

B - Liability for Contributions

1. State - The State shall be liable for the contributions of the public agencies of the State as well as for the contributions of individuals performing services in employment as employees in coverage groups included in an Agreement. Upon notice by the Federal Bureau, the contributions and interest of both the employer and employee shall become immediately due and payable. If the contribution is not paid when due and is not adjusted, interest accrues at the rate of six percent per annum. Interest also accrues at the same rate if the State fails to make or file delinquent contribution returns.

2. Public Agency - Each public agency shall be liable for the

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agency's contribution as well as for the contributions of individuals performing services in employment as employees in a coverage group included in an Agreement. Upon notification by the State Agency, the employer's contribution and interest, and the employees' contribution and interest, shall become immediately due and payable. If the contribution is not paid when due and is not adjusted, interest accrues at the rate of six percent per annum. Interest also accrues at that rate if a public agency fails to make or file delinquent contribution returns.

If any employer which has entered into an Agreement with the State Agency does not pay the employer's and employees' contributions at the time or times such contributions are due, the State Agency may deduct, or cause to be deducted, the amounts of such unpaid contributions plus interest from any monies payable to such public agency by any Department or Agency of the State. Amounts so deducted shall be deemed to have been paid to the public agency under these regulations.

C - Computation of Wage Contributions

1. Covered Wages - The wage contribution attaches at the time that the covered wages are either actually or constructively paid to the employee. "Covered wages" refers to remuneration of individuals for performing services included in an agreement between the State Agency and the participating public employer. The covered wage is the gross wage before any deductions, such as the withholding tax on personal income. After $3600. in wages have been paid an individual during a calendar year, additional wages paid that person are not covered and no further wage contributions are required during the remainder of the calendar year. Thus an employee paid $400 per month will contribute $6 per month for the first 9 months of the calendar year and contribute nothing the last three months of the year.

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Where an individual employee performs services in employment as an employee of a public agency in more than one coverage group included in an agreement, the aggregate wages paid to such employee by the public agency, not in excess of $3600. paid in a calendar year by the agency, shall be reported in the report filed for only one such coverage group, as specified in the agreement.

Where an individual employee performs services in the employ of more than one public agency in one or more coverage groups, not in excess of $3600. paid in a calendar year by each such public agency, shall be reported by each such public agency.

2. Rate of Contribution - The employee's wage contributions is computed by applying the legally established rate to the amount of covered wages paid to him. An equal amount is contributed by the employer. Hence, the total wage contribution for any coverage group for any period is shared equally by the covered employees and by the employer. The legal wage contribution rate gradually increases during the next 20 years, as shown in the table in the Appendix.

3. Collection of Employee's Contribution - The public agency shall collect each covered employee's contribution by deducting the amount of his contribution from his wages, when actually or constructively paid. The appropriate amount of money shall be collected, even when the wages are paid in media other than money. In collecting the employee's wage contribution, fractional parts of a cent amounting to one-half cent or more shall be increased to one cent and fractional parts of a cent amounting to less than one-half cent shall be disregarded.

4 Manner and Time of Payment of Wage Contribution to State Agency - The total wage contribution shall be paid in the form of a check made payable to "State of New Jersey, Social Security Fund." The total amount of all covered employees' wage contributions for the

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Period plus the amount of the public employer's matching contribution for the period are both covered by this one check.

The employees' wage contribution and the coverage group's wage contribution together are due and payable to the State Agency, without notice, at the time set for filing the quarterly wage reports. The check covering the combined wage contribution shall accompany the wage report to which it applies. Such wage contributions are payable for any wage payment reported on Form OAR-S3. Such wage contributions shall also be paid with respect to any adjustment of wages reported on Form OAR-S4.

5. Interest on Late Wage Contributions - the Social Security Act provides that, if payments provided for under agreement pursuant to section 218 of the Act are not made at the time or times due, interest at the rate of six per centum per annum for each month or part of a month for late filing of contribution payments shall be added as part of the amounts due. The Social Security Administration will compute interest at the rate of one-half of one per centum for each month or part of a month for late filing of contribution payments. The State Agency, when notified that interest is due, will forward to the coverage group a notice of interest adjustment. The amount of the interest adjustment is payable to the State Agency immediately upon notice.

III - Identification Numbers

A Purpose

The Federal Social Security Administration handles a great volume of detailed transactions in connection with wage records on the millions of persons covered under the OASI system. In processing these records, the Federal Bureau uses a variety of business machines. The

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machines are something less than human, and require the use of code systems instead of names to identify particular persons and their employers. For these purposes, the Federal Bureau has established two series of identification numbers, which will be discussed in this section. The first series serves to identify the participating employers, or coverage groups as they may be called. The second series serves to identify individual employees.

B - Identification Numbers for Coverage Groups

1. Assignment - The Social Security Administration will assign an employer identification number to each public employer in the State. The notice of the identification number will be received from the Social Security Administration on Form OAR-S1^{4}. If any coverage group maintains more than one pay roll record unit, a unit number will be assigned to each separate pay roll record unit within the coverage group. This number will be in addition to the identification number for the coverage group.

2. Use of Identification Number - The identification number, including unit numbers assigned to pay roll record units, if any, will be entered on all reports, returns, forms, claims and correspondence. This will facilitate the Federal Bureau's identification of the coverage group. It is noted that this number is to be entered under item 1 of Form OAR-S3 and in the first line of Form OAR-S4.

C - Employee's Account Number

1. Assignment - The Social Security Administration, through its field offices, will assign an employee's account number to each individual who performs services in employment as an employee in a coverage group included in an agreement. The account number will be shown on a card (Form OA-702) which will be issued to the employee. Any employee who already possesses a social security

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account number card need not apply for another. He may apply for a duplicate of his original card if he has lost it, by completing a Form SS-5 and indicating in item 11 that a previous application for a number had been filed.

2. Application for Account Number - Any individual employee who does not have and has never before had an account number may make an application on Form SS-5 with any field office of the Social Security Administration. Copies of Form SS-5 may be obtained from any field office of the Social Security Administration or of the Collector of Internal Revenue, or from any post office. Federal regulations pertaining to employees without account numbers are quoted below:

> "Every individual who performs services in employment as an employee in a coverage group included in an agreement, and who previously has neither secured an account number nor made application therefor, shall make an application on Form SS-5 with any field office of the Social Security Administration on or before the seventh day after the date on which he first performs services in employment for wages as an employee in a coverage group included in an agreement, except that the application shall be made on or before the date the employee leaves the employ of the State or its political subdivision if such date of leaving precedes such seventh day."

3. Changes Concerning Account Numbers - Only one account number should be assigned to any employee. Any employee whose name is changed by marriage or otherwise, or who has stated incorrect information on Form SS-5, should report such change or correction to a field office of the Social Security Administration. The old name, in case of marriage

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for example, should be used for pay roll and for wage report purposes, however, until the change has been processed by the Social Security Administration. Changes of this kind may be reported on Form OAAN-7003, which may be obtained from any field office of the Social Security Administration.

4. Use of Employees' Account Numbers - The employee's account number is a very important part of the Federal record of the employee's earnings, his wage contributions, his insurance status, and the benefits to which he is entitled. The account numbers are to be listed under item 7 of Form OAR-S3 and under item 1 of Form OAR-S4. Every employee who performs services in employment as an employee in a coverage group included in an agreement shall show his account number card to the public agency by which he is employed so that his account number and his name can be recorded exactly as they are shown on his account number card. The Federal regulations state that,

> "The employee shall show his account number as soon as he first performs services in employment as an employee in a coverage group included in an agreement..."

If any employee does not have an account number, and has not applied, he should immediately file application as provided in Section III (C) (2) above. In such cases, he shall show his account number card, as required above, as soon as he receives it.

5. Duties of Coverage Group with respect to Employees' Account Numbers - The coverage group shall enter the employee's name and account number exactly as shown on his account number card on all records, returns, reports and claims. Upon failure of an individual to show his card when he first performs services under an agreement, the coverage group by which he is employed shall request to see the individual's card. If the employee does not have an account number card in his

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possession, there are several alternatives provided by Federal regulations, which are presented below in order of preference:

a. The employee may show a receipt issued to him by a field office of the Social Security Administration, acknowledging that application for account number has been received. In such cases, the coverage group should enter in its records the date of issue of the receipt, its termination date, the address of the issuing office, and the name and address of the employee exactly as shown in the receipt. The receipt is to be retained by the employee.

b. The employee may give to the coverage group a copy of Form SS-5 completely filled in and signed by him. This is a temporary expedient; the employee should at the same time take immediate steps to file an application as provided by Section III (C) (2) above. The coverage group will retain the signed copy of Form SS-5 as part of its records until the employee shows his account number card.

c. If a copy of Form SS-5 is not available, the employee may instead give to the coverage group a signed statement listing the date of the statement, his full name, present address, date and place of birth, father's full name, mother's full name before marriage, and the individual's sex and color. The statement shall also indicate whether he has previously filed application on Form SS-5, and if so, the date and place of filing.

It is suggested that the public agency advise any prospective employee who does not have an account number card, to secure an original card or a duplicate of a card he may have had and lost.

IV - Wage Reports

A - Purpose and General Procedure

The quarterly report of wages paid is the basic accounting document used by the Federal Government as a source record for posting

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credits to the personal accounts of the individual employees covered by the OASI system. The entries on the quarterly reports of wages paid determine the employee's insurance status, and the amount of retirement or survivors benefits to which he and his dependents are entitled.

For the purposes of reports and returns under the Federal Act, the quarters shall each be three calendar months as follows: 1) from January 1 to March 31, both dates inclusive; 2) from April 1 to June 30, both dates inclusive; 3) from July 1 to September 30, both dates inclusive; and 4) from October 1 to December 31, both dates inclusive.

Before the end of each calendar quarter, the State Agency will send to each coverage group a supply of blank Forms OAR-S3. The name of this form is, STATE'S QUARTERLY REPORT OF WAGES PAID.

As soon as possible after the close of each calendar quarter, Form OAR-S3 will be completed in triplicate by each coverage group. The wage report will be checked carefully by the coverage group for completeness and correctness.

The original and the duplicate copies of the quarterly wage report, together with checks for contributions and fees due, will be forwarded by the coverage group to the State Agency, State Agency for OASI, P. O. Box 1397, Trenton 7, N. J. The triplicate copy of the wage report will be retained by the coverage group as a part of its records.

B - The Wage Report

1. Instructions for Preparing Form OAR-S3 - Detailed directions on how to complete Form OAR-S3 are printed on the reverse side of each copy of the form. This Handbook will govern, however, in case of conflict with instructions printed on the forms. For example, Section IV (A) above requires that Form OAR-S3 be prepared in triplicate, and that two copies

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be sent to the State Agency. This conflicts with the instructions printed on the back of the form, which direct that the form be prepared in duplicate, with only the original being forwarded to the State Agency. The State Agency has deliberately modified the Federal instructions in order to enable the State Agency to retain a copy of each quarterly wage report for its own files.

2. Time for Filing Wage Report - For the quarter in which the agreement between the State Agency and the Federal Security Administrator is signed or modified to include any particular coverage group, the wage report of that group is due in the offices of the State Agency by the 10th day of the month following the end of that quarter. Wage reports for subsequent quarters are due at the State Agency by the 10th day of the month following the end of those quarters.

If an agreement between the State Agency and a coverage group provides for the coverage of employees prior to the date of execution of the agreement, wage reports and wage contributions for prior calendar quarters shall be filled with the State Agency not later than 60 days after the date that the coverage group was entered in the Federal State Agreement.

3. Fractional Part of a Cent - The computation of the total wage contributions payable by the coverage group for the quarter is reported in items 11-13 of Form OAR-S3. For purposes of these entries a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which case it shall be increased to one cent. Item 11, when adjusted by item 12, produces the entry for item 13, which is the net amount of wage contributions payable with the wage report. The coverage group's cashier's check for wage contributions should be made out in the amount reported in item 13 of Form OAR-S3. Fractional parts of a cent shall not be disregarded in the computation of the entries for

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items 11-13.

4. Correction of Errors - The handling of adjustments initiated by the Federal Bureau will be discussed in a following section. If the coverage group discovers that it failed to report or it incorrectly reported the name, account number, or wages of an employee, the coverage group should immediately inform the State Agency of the omission or error, using Form OAR-S4 for the purpose.

C - Account Numbers

The nine-digit account number assigned to each employee by the Social Security Administration should be entered on the wage report exactly as shown on his account number card. Each name should also be listed exactly as shown on his card. The following instructions apply in any case in which an employee has not shown his account number card prior to the time for filing the coverage group's quarterly wage report on Form OAR-S3.

An employee may have been given a receipt by the field office of the Social Security Administration. Under item 7 of Form OAR-S3, where the account number would normally be entered, enter "Temporary Receipt." followed by the date of issue and the location of the field office. Under item 8 of Form OAR-S3, enter the name and address of the employee exactly as shown in the receipt.

An employee may not have secured a receipt. Under item 7 of Form OAR-S3, enter "See Attachment." If the employee has furnished (as provided by Section 111 (C) (5) above.) a completed copy of Form SS-5 or a statement in lieu thereof, a copy of such form or statement should be attached to the quarterly wage report. Under item 8 of Form OAR-S3, enter the name and address of the employee exactly as shown either in Form SS-5 or in the statement.

D - Wage Reports for Retroactive Periods

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Wage reports and contributions are required for each calendar quarter, beginning with the first calendar quarter in which the agreement is effective. A separate wage report on Form OAR-S3 is required for each quarter or part of a quarter covered by the retroactive period. A separate wage contribution should accompany each wage report.

The wage reports for retroactive quarters should include the names only of those employees performing services for the coverage group at the time its agreement is completed with the Federal Government, and should include wages received by them only during such parts of the retroactive quarters as they were in the employ of the coverage group.

The deadline for filing wage reports for retroactive quarters depends upon the date the agreemant between the State and the public employer is signed. Generally, the wage reports for these periods shall be filed with the State Agency not more than 60 days after the effective date of the agreement (See Section IV (B) (2) above.)

E - Compliance with Instructions

Regulations and instructions applicable to the preparation of quarterly wage reports should be followed closely. The reports should be carefully prepared and verified so as to forth fully and accurately the data called for by the report. In this way, the time which would be required later in the making adjustments and corrections will be saved and each covered employee will be assured that proper credits are being made to his Federal account.

Special controls should be maintained to insure that, for each employee earning more than $3600 per year, only the first $3600 paid to the employee by the coverage group is reported on the quarterly

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wage reports for the calendar year. Special attention should be given to the verification of the computations of the entries for items 9-13 of Form OAR-S3. The check representing the total wage contribution payment for the coverage group for the quarter should be made out exactly in the amount reported in item 13 of Form OAR-S3.

V - Administrative Cost Fee

A - The Assessment Rate

Section 5 (a) (4) of Chapter 253, Laws of 1951, as amended, "provides for such methods of administration of the plan by such employer as are found by the StateAgency to be necessary for the proper and efficient administration of the plan; ...".

The costs of operating the program at the State level shall be prorated among the participating coverage groups and paid by the employers. The annual cost is prorated among all groups on the basis of a uniform percentage of the total contribution paid by employer and employee alike, and shall be collectible in the same manner as contributions due from employers.

The administrative cost fee for operations during the years 1951-1953 has been fixed at 5 per cent of the total contribution. The assessment rate for this purpose will be reviewed annually and adjusted as necessary.

B - Basis of Assessment and Manner of Payment

The administrative cost fee is automatically assessed each quarter. The amount due for administrative cost shall be determined each quarter by applying the established rate to the 3 percent (1951-1953 rate) contribution of the employer and employee.

The total fee payable by the coverage group for purposes of administrative cost shall be paid separately in the form of a check made payable to the "State of New Jersey, Social Security Administration

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Account". The coverage group's fee for its share of administrative cost for the quarter is due and payable to the State Agency, without notice, at the same time required for filing the quarterly wage report for the current or retroactive periods. The check covering the administrative cost fee shall accompany the wage report and the separate check for the total wage contribution, when mailed to the State Agency.

VI - Adjustments and Special Problems

A - General

Errors and omissions on wage reports may be discovered by the coverage group, or by the State Agency, or by the Federal Bureau. Errors must be reported to the Social Security Administration by the State (and not directly by any public agency of the State). Likewise, all claims for refunds shall be filed by the State. Refunds will be made only to the State (and not directly to any public agency of the State).

The standard form provided by the Federal Bureau for making adjustments concerning account numbers, names, or wages of one or more employees for wage reports which have already been filed is Form OAR-S4, (See Figure 9). This form should be submitted to the State Agency in duplicate. A triplicate copy should remain part of the employer's records. If the need for an adjustment is discovered by the coverage group, Form OAR-S4 will be prepared by the employer immediately and forwarded to the State Agency, accompanied by any contribution payable.

1. Prior to filing wage report - If no employee's contribution or less than the correct amount of employee's contribution, is deducted from any payment of wages to an employee, and the error is ascertained prior to the time the report on Form OAR-S3 is filed with the State Agency for the calendar quarter in which such wages were paid, the public employer shall nevertheless report on such report, the correct amount of wages paid to the employee during the calendar quarter, and pay to

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the State Agency, the correct amount of employees' contributions. However, the reporting of the correct amount of wages paid to the employee during the calendar quarter, and the payment by the public agency of the correct amount of contributions thereon in accordance with this section, do not constitute an adjustment and shall not be reported as an adjustment.

2. After filing wage report - If the need for an adjustment is discovered by the State Agency during its processing of the coverage groups' quarterly wage reports, an attempt will be made to clear the question before the time the State Agency must submit its consolidated reports and returns to the Federal Bureau. If time does not permit clearance, the State Agency will not hold up the questioned quarterly wage report. An adjustment report will be forwarded along to the Federal Bureau by the State Agency whenever it is received from the coverage group. If the need for an adjustment is discovered by the Federal Bureau during its processing of the State Agency's wage report, the State Agency will be notified. The State Agency will then notify the coverage group involved and request appropriate action.

The principal types of adjustments and special problems discussed in this section include late reports, interest charges, account name and number discrepancies, underpayment of wage contributions, over-payment of wage contributions, and settlements with employees.

B - Problems

1. Late Reports - On the first day after wage reports are due from coverage groups, the State Agency will mail reminders to the coverage groups whose reports are outstanding. When the State Agency has closed out, any coverage groups, whose wage reports were not received in time to be included in the State Agency's consolidated report to the Federal Bureau will be notified. This situation is to

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be avoided because the Federal Bureau is required to charge interest on delinquent payments.

2.Interest Charges - Payments become delinquent either when the wage report and contributions are not submitted on time (See Section VI (B) (1) above) or when there has been an underpayment of contributions and the additional amount of contributions due is not submitted promptly after receipt of notice of underpayment (See Section VI (B) (4) below).

The coverage group will be notified by the State Agency whenever an interest charge has been entered against the coverage group by the Federal Bureau. Interest is payable only on such notice. The coverage group should, upon receipt of notice that interest is payable, immediately prepare a check for the amount of the interest charge. The check should be made payable to the State Agency, and should be mailed to the State Agency without delay.

3.Account Name and Number Discrepancies - The account number or name of one or more employees may be erroneously reported on one or more wage reports. Form OAR-S4 should always be used to correct these items of previous reports. If the error is discovered by the coverage group, Form OAR-S4 will be prepared and submitted in duplicate to the State Agency by the coverage group.

Questions about employee account names or numbers may also be raised either by the Federal Bureau or by the State Agency. In either event, the State Agency will first search its records for the correct information and will contact the coverage group only when necessary. The appropriate coverage groups will be informed whenever the State Agency corrects any questioned account numbers or names on the strength of State Agency records. The state Agency will write each coverage group involved in any remaining discrepancies, and will request clarification.

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4. Underpayment of Wage Contributions - The State does not have a "working capital" balance in the State Contribution Fund, which is the State's clearing account for wage contributions. Funds required for Federal adjustments, therefore, must first be obtained from the coverage groups.

An "underpayment" may be due to the omission or erroneous reporting of wages paid individual employees, or to miscalculation of the entries in items 10-13 of Form OAR-S3, or an incorrect check, or any combination of the foregoing circumstances. Underpayments reported and paid by the coverage group upon notice can be adjusted without interest. If the coverage group discovers that the wages of one or more employees were omitted from or erroneously reported on one or more wage reports, the coverage group should prepare Form OAR-S4 to correct the omission or error as soon as the error is discovered and forward the adjustment report to the State Agency, together with a check for the additional contributions payable.

If the coverage group receives a notice from the State Agency that a question has been raised about the correctness of wages reported, the coverage group should verify the question, and promptly prepare and submit Form OAR-S4 to the State Agency, together with a check for the amount of the underpayment. If the coverage group receives a notice from the State Agency that a question has been raised about the correctness of the amount of contributions paid for a quarter, but no question is raised about the amount of wages reported for individual employees, the coverage group should pay the underpayment by adjusting the first wage report and contribution payment filed after receipt of the notice. See item 12 of Form OAR-S3. In these instances, Form OAR-S4 is not required.

5. Overpayment of Wage Contributions - An "overpayment" may be

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due to the erroneous reporting of wages paid to individual employees, or to miscalculation of the entries in items 10-13 of Form OAR-S3, or an incorrect check, or any combination of the foregoing circumstances.

If the coverage group discovers that an overpayment has been made as a result of overstatement of wages reported for one or more employees, completed Forms OAR-S4 should be forwarded immediately to the State Agency. When the overpayment has been cleared with the Federal Bureau, the State Agency will send a notice to the coverage group which will authorize the coverage group to adjust its next contribution payment by taking credit in item 12 (Form OAR-S3) for the overpayment of contributions. If the Federal Bureau discovers that an overpayment has been made, a notice will be sent to the coverage group by the State Agency. Upon receipt of the notice, the coverage group should determine whether or not the overpayment resulted from failure to report correctly the wages paid to one or more employees.

If an error in wages reported for one or more employees is involved, completed Forms OAR-S4 should be forwarded immediately to the State Agency. The coverage group should adjust its next contribution accordingly by taking credit for the overpayment in item 12 of Form OAR-S3 for the next quarterly wage report. If the overpayment did not result from an incorrect reporting of wages paid to one or more employees, Form OAR-S4 is not required, but the coverage group should adjust its next contribution accordingly by taking credit for the overpayment in item 12 of Form OAR-S3 for the next quarterly wage report. It is emphasized that Form OAR-S4 is required only if the error involved wages reported to have been paid to individual employees.

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6. Settlements with Employees -

a. Deductions from Employees - If a public agency has not collected or has collected less than the correct amount of the employee's contribution from an employee, the public agency will collect the amount of the undercollection by the deduction of such amount from remuneration of the employee. Such deductions may be made even though the remuneration, for any reason, does not constitute wages. The deduction shall be made without interest. The obligation of the employee to the public agency is a matter of settlement between the employee and the public agency. The amount of employee's contributions in the case of a prior under-collection thereof from the employee shall be reported and paid as provided in Section VI (A).

Amounts deducted from remuneration of the employee by means of such settlements shall be shown on statements furnished to the employee in accordance with Section VII (A) below. If a public agency makes an erroneous collection of employees' contributions from two or more of its employees, a separate settlement must be made with respect to each employee. Thus, an overcollection of employee's contributions from one employee may not be used to offset an undercollection of such contributions from another.

b. Adjustment of overcollection of employees' contributions prior to filing of wage reports - If a public agency collects more than the correct amount of employee's contributions from an employee and repays the amount of the overcollection to the employee prior to the time the report (Form OAR-S3) for the quarter is filed with the State Agency, and obtains and keeps the written receipt of the employee showing the date and amount of the repayment as a part of its records, the public agency shall not report on any contribution return or pay

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to the State Agency the amount of the overcollection.

c.Adjustment of overcollection of employees' contributions after filing wage reports - If a public agency collects from any employee and pays to the State Agency more than the correct amount of employee's contributions, the public agency shall adjust the overpayment by repaying or reimbursing the employee in the amount thereof. If the amount of overcollection is repaid, the public agency shall obtain and keep as part of its records, the written receipt of the employee showing the date and amount of the repayment.

If the public agency does not repay the overcollection, the employee can be reimbursed by applying the amount of the overcollection against the employee's contributions which attaches to wages paid to the employee prior to the expiration of the quarter following the quarter in which the error is ascertained. If the amount of the overcollection exceeds the amount so applied, the excess amount shall be repaid to the employee as required in the first paragraph of this section given above.

VII - RECORDS

A - Statement for Employees

The coverage group shall furnish to each individual performing services in employment as an employee in a coverage group included in an agreement a written statement showing with respect to wages paid to the employee for such service on or after the effective date of the agreement:

1.the name and identification number of the public agency;

2.the name and account number of the employee;

3.the period covered by the statement;

4.the total amount of wages subject to contributions paid

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during the period;

5.the amount of employee's contribution with respect to such wages.

Each statement shall cover a calendar year and shall be furnished not later than January 31 of the following year. If an employee leaves the employ of the public agency, however, the statement shall be furnished on the day on which the last payment of wages is made. No particular form is prescribed for this purpose. Internal Revenue Form W-2 shall constitute a statement for purposes of this section, if there is included in such form all the information listed above.

B - Records of the Coverage Group

1.Necessary Information - Each coverage group shall keep records of all remuneration paid to employees performing services in employment in a coverage group for services covered by an agreement after the effective date of the agreement. Each coverage group shall use such forms and systems of accounting as will enable the State Agency and the Social Security Administration to ascertain whether the contributions for which the coverage group is liable are correctly computed and paid. Such records shall show with respect to each employee:

a.the name, address, and account number of the employee, and such additional information with respect to the employee when the employee does not show his account number card when first employed;

b.the total amount (including any sum withheld therefrom as contribution or for any other reason) and date of each remuneration payment and the period of services covered by such payment;

c.the amount of remuneration payment which constitutes wages subject to contribution;

d.the amount of employee's contribution withheld or collected

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with respect to such payment;

e.if the amount referred to under (d) was collected at a time other than the time the payment referred to under (c) was made, the date collected.

2.Copies of Reports, Schedules, and Statements - Each coverage group shall keep as a part of its records copies of all reports, schedules, statements, and other documents required to be prepared by the coverage group pursuant to this program. Accurate records of the details of each adjustment shall be kept.

3.Records of Claimants - Any coverage group (or any individual performing services in employment as an employee in a coverage group included in an agreement) claiming refund, credit, or abatement of any contribution or interest shall keep a complete and detailed record with respect to such contribution or interest.

4.Period for Keeping Records - All records required by these regulations shall be open to inspection by representatives of the State Agency and of the Social Security Administration. Required records shall be maintained for a period of at least four years after the year in which the date the contributions, to which they relate, became due, or after the year in which the date the contributions were paid, whichever is later. This is true whether or not, in the interim, the agreement has been terminated in whole or in part. Records required in Section VII (B) (3) above shall be maintained for a period of at least four years after the year in which the claim is filed, whether or not, in the interim, the agreement has been terminated in whole or in part.

C - Records of Employees

It is advisable for each employee to keep permanent, accurate records showing the name and address of the public agency, and the dates

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of the beginning and the termination of his employment. This information may be needed when he wishes to check on his Social Security account or when he or his survivors wish to file for benefits.

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APPENDIX

Wage Contribution Rates

Calendar Years (Both Inclusive)	Per Cent of Total Covered Wages		
	Total Contribution	Public Employee	Public Employer
1951 - 1953	3	1½	1½
1954 - 1959	4	2	2
1960 - 1964	5	2½	2½
1965 - 1969	6	3	3
1970 and after	6½	3¼	3¼

Example - During 1953 an employee worked for a covered employer and earned $250. He did not receive hi s wages until the following year, 1954. The contribution is payable at the 4 per cent rate in effect for the calendar year 1954 (the year in which the wages are received), and not at the 3 per cent rate which was in effect for the calendar year 1953 (the year in which theservice was performed).

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Employer's contributions shall be due as an d when wages are paid to workers for services covered by an agreement made pursuant to Section 218 of the Social Security Act, at the rate imposed by Section 1400 of the Internal Revenue Code.

Each employer shall deduct and withhold from his workers wages, as and when paid, the amount imposed by Section 1400 of the Internal Revenue Code.

If an employer shall fail to file a report on time, interest at the rate of 6% per annum shall be added, but which shall not be the exclusive remedy for any failure to make payment of contributions.

Included with such report, each employer shall pay the assessed administrative cost.

Each employer shall file such contribution and statistical reports, and reports of wages payable to employees as may from time to time be required of it by the State Agency.

Instructions relating to any report or report form shall have the force and effect of regulations.

HEARINGS

All hearings involving any question of coverage, or liability for contributions, administrative cost, penalties and interest,

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or of reporting or refunds, shall be conducted in accordance with the procedure hereinafter prescribed.

APPLICATION FOR HEARINGS

Any written notice of a determination by a representative of the State Agency, as to any question of coverage, or liability for contributions, administrative cost, penalties and interest, or of refunds shall be deemed final, unless a party in interest shall make written request for a hearing within 20 days after receipt of the notification.

All hearings shall be held before the Treasurer of the State of New Jersey, which shall be conducted in an informal manner. The technical rules of evidence need not be observed. A complete stenographic record of the hearing shall be made and, if necessary, transcribed. A written decision shall be mailed to all interested parties which shall become final 10 days after notification or mailing thereof.

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Rules and Regulations

BENEFICIARIES

B 1 Before retirement a member may change his beneficiary without the consent of the beneficiary. After retirement he may do so under Option 1 provided the newly designated beneficiary has an insurable interest in his life, but a retirant under any other option shall not be permitted to change his beneficiary.

ENROLLMENT

E 1 A new appointee in the classified service shall be considered as beginning his service on the date of his regular appointment. The date of compulsory enrollment shall be the first of the month following the completion of the working test period of four months. Deductions shall be required from this date.

E 2 Should a new employee fail to file an application before the time specified he shall be required to pay arrearages and accrued interest figured up to the date of filing his application. Arrearages may be paid either in a lump sum or in installments under the rules of the board. The minimum extra deduction shall be at least one-half the regular deduction. The percent rate of deduction shall be as outlined in Rule E-16. (When an even six months occurs in figuring the attained age, use the older age.)

E 3 Membership of an employee in the unclassified service shall be optional with the employee, but if he is, or elects to become a member, he may not withdraw from membership after July 1, 1949, unless he resigns his position or is a veteran. If he re-enrolls he must pay at the percent rate applicable to his attained age (See E-16).

E 4 Deductions from members who are paid on a per diem basis shall be figured on their earning capacity. If a member is paid for half time or more, in any payroll period, a full deduction shall be taken. If employed for less than half time, no deduction is to be taken.

E 5 W. P. A. employees, if paid partly from State, County or Municipal funds, may contribute on the amounts paid to them from W. P. A. funds.

E 6 No member shall be permitted or required to contribute on account of payments for overtime or any bonus paid to him.

E 7 For the duration of any economy program, any member who is paid for part time may choose one of the following options:

1. Contribute for the time he is employed.
2. Contribute for full time.
3. Make no contributions.

Credit for service and annuity shall be given according to his contributions.

E 8 An employee who formerly was a member and withdrew, and later re-enrolled, shall contribute on the basis of his attained age at re-enrollment.

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E 9 Re-enrollment of a former member who has withdrawn his deductions shall be required if his resignation is rescinded and he is reinstated with full credit for former service. The amount withdrawn, with interest to the date of re-enrollment, must be redeposited in a lump sum or by extra deductions equal to at least one-half of his regular deduction.

E 10 Teacher members in institutions whose salaries for a school year are considered as a full year's compensation, shall be given service credit in the proportion that the time employed bears to the duration of the school year, but not more than one year's credit shall be given during any consecutive twelve months, and nine months shall be the minimum school year for which one year's credit may be allowed.

E 11 Forest Fire Lookout Watchmen may enroll as members, with service credit from the first of the month following the date of filing application, and contribute for the time they are on the payroll. No service or annuity credit shall be allowed for any month in which they are off the payroll.

E 12 Officers or guards in penal and correctional institutions shall be enrolled in Group 1.

E 13 Student Nurses in institutions shall not be required to enroll until they graduate.

E 14 Membership shall be permitted to employees who hold appointment or positions for a fixed statutory term provided the application is approved by the certifying agent.

E 15 Any employee in the State Service who refuses to file his application at the proper time, as provided by the law, shall be notified by his department that his pay will be stopped until he complies with the law.

E 16 Back deductions for more than one year of service are to be computed at the percent rate applicable to the attained age at the commuted effective date, with regular interest added to date of enrollment. Re-deposits of amounts withdrawn from former memberships to be made with regular interest added to date of re-enrollment.

Back deductions for not more than one year of service are to be computed at a percent rate as of the attained age at begininning of such service with payment made by means of double the normal contributions, without interest until arrears are met in full.

Subsequent contributions are to be based on the percent rate applicable to the attained age at time enrollment is made. Back deductions purchased and liquidated over a period of time by extra deductions are to be computed at the regular rate of interest.

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E 17 Public Health Nurses who are paid a portion of their salary by the State and the balance by a municipality or municipalities, may contribute on the portion of the salary they receive from the State and participating municipalities. No deductions are to be made on the portion of salary received from non-participating municipalities. When the portion of salary received from the State and participating municipalities drops below 50% or $500, whichever is the lesser, deductions shall be discontinued and they will be permitted to either withdraw or hold their membership in this System for a period of 5 years.

E 18 Any employee who receives a total salary of less than $500 annually shall not be permitted to enroll in this System.

E 19 When an employee transfers credit from the Teachers' Pension and Annuity Fund, he shall deposit in this system the total contributions, with interest, required while a member of that Fund, plus any outstanding obligation for additional service not completed, with interest to the date of re-deposit. An additional 1/6th of the above amounts shall be required to transfer the same credit under Class B. Any amount withdrawn from the Teachers' Pension and Annuity Fund in excess of the amount required will be refundable to the employee under Chapter 157, P. L. 1953.

LOANS

L 1 When a member who has made a partial withdrawal returns to the payroll, the amount withdrawn together with regular interest, shall be considered as a loan, as provided for in Sec. 43:14-22.1.

L 2 The charge on a loan of any member enrolling on or after July 1, 1949 shall be in accordance with tables submitted by our actuary.

L 3 Deleted.

L 4 When an additional loan is requested it will not be granted unless at least one-half (1/2) of the number of the scheduled payments, as last figured, have been paid. The Executive Committee may waive this rule, when, in their judgement, the circumstances seem to justify such exception.

L 5 Application for loans must be approved by the Board, or the Executive Committee before the checks are issued. Applications should be filed before Wednesday noon for presentation to the Executive Committee the following Monday. The Executive Committee may waive this rule, when, in their judgement, the circumstances seem to justify such exception.

MAINTENANCE

M 1 Regular contributions to the retirement system shall be based on cash salary and maintenance as reported to the Department of Taxation and Finance and the Civil Service Commission.

PRIOR SERVICE CREDITS

P 1 In issuing prior service certificates, no allowance shall be made for time served in the employ of the State if the character of the employment was such that if the applicant were now so employed, he would not be eligible to join the system.

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PRIOR SERVICE CREDITS (Con't)

P 2 In allowing prior service certificates for service rendered on a per diem basis where the employee was not continuously employed, the allowance shall be in proportion that the number of days actually served each year bears to the number of days the employee would have served in each year if employed continuously.

P 3 In issuing prior service certificates, the date of beginning of any employment shall be the date when the employee entered the State service, regardless of whether the appointment at the time was a probationary or permanent one.

P 4 Members who were given leave of absence for military service during the World War 1 and were carried on the payroll and paid by their departments the difference between their regular salary and the compensation paid them by the United States Government, shall be given credit for prior service for the length of time they were in the service of the U. S. Government.

P 5 Under provisions of Chapter 215 P. L. 1938 prior service credit will be granted covering the period during which the member was a member of the Teachers' Retirement Fund.

RETIREMENT

R 1 A member who shall have attained age 70 shall be retired forthwith, or at such time within 90 days, as the board may determine, unless the head of his department shall notify the Secretary in writing that his service is continued. (References: Section 43:14-35B,R.S.)

R 2 In calculating a retirement allowance where the A. S. F. credit is less than the amount which should normally appear, the annuity shall be the actuarial equivalent of the amount which actually appears in the member's account, and the pension shall be based on the amount of reserve which has been, or is to be, appropriated by the employer.

R 3 Full pension credit shall be granted to a prospective retirant where any arrearages or loans have not been liquidated at the time of retirement.

R 4 Final compensation of a member who has been intermittently employed during the last five years shall be based on the average earnings during that period, for the time actually employed.

R 5 Willful Negligence Defined:

(1) Deliberate act or deliberate failure to act, or

(2) Such conduct as evidences reckless indifference to safety, or,

(3) Intoxication, operating as the proximate cause of injury.

WITHDRAWAL

W 1 A member on leave of absence without pay shall not be permitted to withdraw more than 50% of his accumulated contributions. "Leave of Absence" does not constitute "separation" as interpreted in Section 43:14-29 R.S.

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WITHDRAWAL (Con't)

W 2 Deleted.

W 3 Applications for withdrawal or rebate must be approved by the Board, or the Executive Committee, before the checks are issued. Applications should be filed before noon on the fourth business day preceding consideration by the Board, or the Committee, at the next meeting. The Executive Committee may waive this rule, when, in their judgement, the circumstances seem to justify such exception.

W 4 In the event of the death of an active member, interest on withdrawal shall be figured to the end of the period in which death occurred; unless settlement is made prior to the end of the period, in which case interest shall be figured to the beginning of said period.