

STATE OF NEW JERSEY
**FOREIGN OR ALIEN COMPANIES OTHER
THAN LIFE**

Type or print the requested information
Federal Employer I.D. Number

Insurer NAIC Code Number _____

Company Name

Insurer NAIC Group Code Number _____

Mailing Address

City State ZIP Code

Important: The following instructions must be adhered to:

The Original Return must be filed with the Director, Division of Taxation on or before March 1 annually and shall be accompanied with a Check payable to - "NJ Division of Taxation – Insurance Tax"
Please refer to the instructions concerning electronic funds transfer (EFT) payments.

Mail to: Division of Taxation
200 Woolverton St., Bldg. 20
PO Box 247
Trenton, NJ 08646-0247

Also

You must file a duplicate return with the Commissioner of Banking and Insurance at the same time.

Mail to: The Department of Banking and Insurance
20 West State Street
PO Box 325
Trenton, NJ 08625-0325

When completing this return, please be sure to follow the general filing instructions on page 4.

**Annual Report
Statement of Premium Taxes and Other Obligations**

Commissioner of Banking and Insurance, State of New Jersey:
Director, Division of Taxation, State of New Jersey:

The _____

incorporated or organized under the laws of _____

and with offices located at _____

Mailing address of office preparing return

hereby submit the following statement for the calendar year ending December 31, 20____, as required by, and in accordance with the New Jersey Revised Statutes Title 54 chapters 16, 17, 18 and 18A.

Alien Insurers: Indicate Port of Entry _____
State

Date of Incorporation or organized _____

Date first licensed in New Jersey _____

STATE OF _____ }
COUNTY OF _____ } ss.

On this ____ day of _____ A.D. 20____ before me _____

personally appeared _____

(Insert Secretary or U.S. Manager)

_____ Insurance Company of _____

who being duly sworn according to law, on his oath did depose and say that the foregoing report is true and correct.

Subscribed and sworn to before me the day and year aforesaid. _____

(Insert Secretary or U.S. Manager)

(Official Title)

Important:
This block must be completed
Federal Employer Identification Number

(Name & Title of party to contact regarding this return)

(Phone Number)

(Email Address)

(Signature of individual of preparing this return)

(Preparer's Identification Number)

(Name of Tax Preparer's Employer)

(Employer's Identification Number)

SCHEDULE A (Page 1)

EXHIBIT OF TAXES AND OTHER OBLIGATIONS

	(1) DIRECT PREMIUMS	(2) DIVIDENDS
1. Auto Liability and Physical Damage		
2. Individual Accident and Health		
3. Group Accident and Health		
4. All Other (Except Ocean Marine) *		
5. Total Lines 1 through 4		
6. Fire Lines, Schedule B, Line 48, Column 4		
7. Ocean Marine		
8.		
9.		
10. Total Lines 5 thru 9, Must Agree with Line 35, of New Jersey State page of Annual Statements as filed with the New Jersey Department of Banking and Insurance.		
11. Finance and Service Charges		
12. Total (Lines 5 through 11)		
Workers Compensation Premiums per Line 18 Premiums Line 16 in New Jersey state page of Annual Statement _____ Less Dividends _____ Taxable Premiums _____	TAXABLE PREMIUMS AS NOTE: If Taxable Premiums are determined as provided in <u>N.J.S.A. 54:18A-6</u> (12.5% Limitation),	
	13. Taxable Premiums from Sch. C, Sec. II Line 3, Col. B	
	14. Taxable Premiums from Sch. C, Sec. II Line 2, Col. B	
	15. Total (Lines 13 plus 14, Columns 4 and 5)	
	16. Total Tax (Lesser of Line 12 or 15, Columns 4 and 5)	
CALCULATION OF TAXABLE FIRE PREMIUMS If New Jersey Taxable Premiums are determined as provided in <u>N.J.S.A. 54:18A-6</u> (12½% Limitation), the Division will cap New Jersey Taxable Fire Premiums in the same manner.	TAXABLE FIRE PREMIUMS AS NOTE: If Taxable Fire Premiums are determined as provided in <u>N.J.S.A. 54:18A-6</u> (12.5% Limitation),	
	17. Taxable Fire Premiums from Sch. C-1, Sec. II Line 1, Col. B	
OTHER ADDITIONAL TAXES		
	18. Workers Compensation Premiums (included in Line 4 above)	
	19. Fire Marshal (Sch. B, Line 47, Column 2)	
	20.	
	21. Other * - Attach Detailed Schedule	
	22. XXXXXXXXXX	
	23. XXXXXXXXXX	
	24. Total Additional Taxes (Lines 18 thru 23, Columns 4 and 5)	
	25. Total Taxes (Line 16 and 24, Columns 4 and 5)	
PAYMENT OF THE BALANCE DUE ON LINE 37 MUST BE SUBMITTED IN ONE PAYMENT, TO THE DIVISION OF TAXATION AT THE ADDRESS INDICATED ON THE FRONT PAGE OF THIS RETURN. * Requires proof of payment included with return, i.e., copies of cancelled check issued for payment. ** Supporting Documentation MUST be enclosed (i.e. Class B Certificates of Contribution, Account Summary Detail and proof of payment - copies of cancelled checks). A copy of the New Jersey State page and Schedule T, as filed with the NAIC, must be attached.		

SCHEDULE A (Page 2)

EXHIBIT OF TAXES AND OTHER OBLIGATIONS

(3) Taxable Premiums	State of Incorporation**			State of New Jersey		
	Domicile Rate	(4) Tax		New Jersey Rate	(5) Tax	
				2.1%	1.	
				2.1%	2.	
				1.05%	3.	
				2.1%	4.	
					5.	
				2.1%	6.	
					7.	
					8.	
					9.	
					10.	
				2.1%	11.	
					12.	

DETERMINED WITH REFERENCE TO N.J.S.A. 54:18A-6

then Schedule C - Calculation of Taxable Premiums as Provided in N.J.S.A. 54:18A-6 - Other Than Life Companies, must be completed.

Premiums	Domicile Rate	Tax		New Jersey Rate	Tax	
13.				2.1%	13.	
14.				1.05%	14.	
15.					15.	
16.					16.	

DETERMINED WITH REFERENCE TO N.J.S.A. 54:18A-6

then Schedule C-1 Calculation of Taxable Fire Premiums as Provided in N.J.S.A.54:18A-6 - Other Than Life Companies, must be completed.

17.				2.1%	17.	
(3) Taxable Premiums	State of Incorporation**			State of New Jersey		
	Domicile Rate	(4) Tax		New Jersey Rate	(5) Tax	
18.				0.25%	18.	
19.					19.	
20.					20.	
21.					21.	
22.					22.	
23.					23.	
24.					24.	
25.					25.	
26.	Retaliatory Tax Due -- (see instructions)				26.	
27.	Total Tax Due, Line 25 plus 26				27.	

CALCULATION OF TOTAL AMOUNT DUE

28.	Total Tax after Refundable Business Tax Credits (See Schedule BTC - If Line 5 is less than zero "0", enter the overpayment amount, otherwise "0")	28.	
29.	Total Tax after Remaining Business Tax Credits (See Schedule BTC - If Line 12 is greater than zero "0", enter the tax amount, otherwise "0")	29.	
30.	Credit for 2% Fire Tax Payable to New Jersey Fireman's Relief Association	30.	
31.	Other Insurance Premium Tax Credits - Attach Supporting Documentation **	31.	
32.	Total Tax Credits (Total of Line 30 through 31)	32.	
33.	Balance of Tax Liability Due - Line 27, 28 or 29 Less Line 32 (See instructions)	33.	
34.	Credit for Prepayment of Premium Tax paid March 1 and June 1 of prior calendar year.	34.	
35.	Balance Due (Line 33 less Line 34)	35.	
36.	Prepayment of Tax Liability due March 1st (see instructions)	36.	
37.	Total Amount Due State of New Jersey (Line 35 plus Line 36)	37.	
38.	If Line 35 plus Line 36 is less than zero enter the amount of the overpayment	38.	
39.	Amount of Line 38 to be applied to Prepayment of Tax Liability due June 1st	39.	
40.	Amount of Line 38 to be refunded (If Line 38 plus Line 39 is less than zero)	40.	
41.	Amount of Business Tax Credit carryforward available to be credited on next year's return. (Schedule BTC - If Line 12 is less than zero "0", enter amount here.)	41.	

Refer to the Foreign or Alien Companies Other Than Life-General Filing Instructions in completing this return.

**SCHEDULE B EXHIBIT OF TAXES ON PROPERTY LINES
TAXABLE PREMIUMS AS PER N.J.S.A. 54:18A-2**

LINES OF BUSINESS		(1)		(2)		(3)		(4)	
		NET DIRECT PREMIUMS - MUST AGREE WITH STATE PAGE OF ANNUAL STATEMENT		STATE OF INCORPORATION FIRE MARSHAL		STATE OF INCORPORATION FIRE DEPARTMENT		STATE OF NEW JERSEY FIREMEN'S RELIEF ASSOC.	
ALLOCATION %		% Allocated to fire		% Allocated to fire		% Allocated to fire		% Allocated to fire	
42.	Fire							100%	
43.	Homeowners							35%	
44.	Commercial Multiple Peril (Line 5.1 only)							100%	
45.	All Other (Line 5.2 added here)								
46.									
47.									
48.	Enter on Schedule A, page 1, Column 1, Line 6								

**SCHEDULE B-1 EXHIBIT OF TAXES ON PROPERTY LINES
WHEN APPLYING THE PREMIUM TAX CAP FOR
TAXABLE PREMIUMS AS PER N.J.S.A. 54:18A-6**

LINES OF BUSINESS		COMPANY'S WORLDWIDE NET DIRECT FIRE PREMIUMS	% Allocated to fire	TOTAL ALLOCATED WORLDWIDE FIRE PREMIUMS	Premium Tax Cap	NEW JERSEY TAXABLE FIRE PREMIUMS
42.	Fire		100%		12.50%	
43.	Homeowners		35%		12.50%	
44.	Commercial Multiple Peril (Line 5.1 only)		100%		12.50%	
45.	All Other (Line 5.2 added here)		100%		12.50%	
46.					12.50%	
47.					12.50%	
48.	Total Enter on Schedule A, page 3, Column 3, Line 17				12.50%	

**SCHEDULE C
COMPANIES OTHER THAN LIFE
CALCULATION OF TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6**

SECTION I – COMPLETE ONLY IF *LICENSED IN THIS STATE ON OR AFTER* June 30, 1984

**WORLDWIDE PREMIUM DATA FOR COMPANY COMPLETING THIS RETURN
AND ALL OF ITS AFFILIATES AS DEFINED IN N.J.S.A. 17:27A-1 et seq.**

WORLDWIDE PREMIUM DATA		(A) WORLDWIDE PREMIUMS	(B) 12.5% OF AMOUNT IN COLUMN (A)	(C) NEW JERSEY PREMIUMS
1.	TOTAL Premiums, including Finance and Service Charges, on all Policies of the company and its affiliates			
2.	LESS: Premiums on Group Accident and Health Policies of the Company and its affiliates			
3.	BALANCE – (Line 1 minus 2)			

SECTION II – MUST BE COMPLETED BY ALL COMPANIES ELIGIBLE TO CALCULATE TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6.

WORLDWIDE PREMIUM DATA FOR COMPANY COMPLETING THIS RETURN

WORLDWIDE PREMIUM DATA		(A) WORLDWIDE PREMIUMS	(B) 12.5% OF AMOUNT IN COLUMN (A)
1.	TOTAL Premiums, including Finance and Service Charges, on all Policies of the company		
2.	LESS: Premiums on Group Accident and Health Policies of the Company		
3.	BALANCE – (Line 1 minus 2)		

NOTE: IN ORDER TO DETERMINE WHICH FIGURES SHOULD BE APPLIED AS TAXABLE PREMIUMS AT LINE(S) 13 AND/OR 14 OF SCHEDULE A, PLEASE REFER TO THE INSTRUCTIONS FOR THE DETERMINATION OF TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6.

**SCHEDULE C-1
COMPANIES OTHER THAN LIFE
CALCULATION OF NJ TAXABLE FIRE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6**

THIS SCHEDULE MUST BE COMPLETED BY ALL COMPANIES ELIGIBLE TO CALCULATE TAXABLE PREMIUMS AS PROVIDED IN N.J.S.A. 54:18A-6 AND ARE SUBJECT TO THE NEW JERSEY FOREIGN FIRE INSURANCE PREMIUMS TAX AS PER N.J.S.A. 54:18-1.

The company must apply the 12.5% premium tax cap in the same manner, to its worldwide fire premiums, in arriving at its New Jersey taxable fire premiums. Enter the capped fire premiums & fire tax on Schedule A (page 2) line 17, column 3 and column 5 respectively.

WORLDWIDE FIRE PREMIUM DATA FOR COMPANY COMPLETING THIS RETURN

WORLDWIDE PREMIUM DATA		(A) WORLDWIDE FIRE PREMIUMS	(B) 12.5 % OF AMOUNT IN COLUMN (A)
1.	TOTAL Fire Premiums on all Policies of the company whenever and wherever issued.		

**SCHEDULE BTC
SUMMARY OF BUSINESS TAX CREDITS**

This schedule must be completed if any business tax credits are claimed for the current tax filing period. Instructions for claiming a credit are found on the corresponding tax credit form.

SCHEDULE BTC – SUMMARY OF BUSINESS TAX CREDITS		
1.	Enter Total Tax Amount - from Form DEXM page 2 Line 18, DEM page 2 Line 19, EXM page 3 Line 42, or EM page 3 Line 27	1.
REFUNDABLE BUSINESS TAX CREDITS		
2.	Enter Business Employment Incentive Program Tax Credit (BEIP) from Form 324-IPT	2.
3.	Enter Neighborhood Revitalization State Tax Credit For Business Taxes Other Than The New Jersey Corporation Business Tax from Form 311-MISC	3.
4.	Enter Total Tax after Refundable Business Tax Credits – subtract the sum of Line 2 plus Line 3 from Line 1.....	4.
5.	If the amount on Line 4 is less than zero, enter the overpayment amount to be refunded. (Enter here and on DEXM page 2 Line 19, DEM page 2 Line 20, EXM page 3 Line 43, or EM page 3 Line 28).....	5.
6.	Enter Business Retention and Relocation Tax Credit from Form 316-IPT-Worksheet	6.
7.	Enter Urban Transit Hub Tax Credit from Form 319-IPT	7.
8.	Enter Grow NJ Tax Credit from Form 320-IPT	8.
9.	Enter Residential Economic Redevelopment and Growth Tax Credit from Form 323-IPT	9.
10.	Enter Other Business Tax Credits (see General Filing Instructions)	10.
11.	Remaining Business Tax Credits taken on this return – Add Lines 6 through 10	11.
12.	Enter Total Tax after Remaining Business Tax Credits (If Line 4 is greater than or equal to zero, subtract Line 11 from Line 4)	12.
13.	If Line 12 is less than zero, enter amount of credit carryforward to next year’s return.....	13.

**FOREIGN OR ALIEN COMPANIES OTHER THAN LIFE
GENERAL FILING INSTRUCTIONS**

Listed below you will find instructions about areas to pay close attention to when completing this form:

- NAIC Code Number** – Provide the insurer’s five digit NAIC (National Association of Insurance Commissioners) code in the space at the top left of the front page of the return. This space must be completed by all taxpayers.
- Port of entry** – A Line has been added at the middle of the first page for alien insurers to indicate their port of entry.
- Schedule A** – Please note, Schedule A, including Lines 1 to 12, must be completed by all taxpayers, including taxpayers calculating their using the 12.5% Premium Tax Cap, indicated in Schedule C.
- Schedule B Exhibit of Taxes on Property Lines** must be completed by all taxpayers subject to the fire tax, whether or not they apply the Global Premium Tax Cap.
- Note Regarding Other Additional Taxes, Obligations and Fees in Calculating the Retaliatory Tax Due:** If a taxpayer includes other taxes, obligations, and fees separately paid to The Department of Banking and Insurance on Schedule A (Page 2), line 24 “Total Additional Tax”, in calculating its Retaliatory Tax obligation they may credit those amounts on Schedule A (Page 2) line 31 “Other Insurance Premium Tax Credits.” A detailed breakdown of the credits taken, along with copies of the assessment/fee invoices and checks issued in payment, must also be attached with the return. If other taxes, obligations and fees are not included in Line 24 for the Retaliatory Tax calculation, no credit is allowed.
- Business Tax Credits** – Schedule BTC must be completed if any Business Tax Credit is requested. Instructions for claiming a credit are found on the corresponding tax credit form on the Division’s website at <https://www.nj.gov/treasury/taxation/prntins.shtml>.
- Other Business Tax Credits** – Schedule BTC line 10 provides for any valid Business Tax Credit(s) allowable in accordance with the New Jersey Insurance Premium Tax that were not enacted at the time this packet was printed. Any tax credit(s) claimed on this line must follow the same Business Tax Credit rules and procedures as in 6 above
- Other Insurance Premium Tax Credits** – Schedule A, line 31 includes but is not limited to Insurance Premium Tax credits such as the Special Purpose Assessment and Filing Fees for Retaliatory Tax calculation purposes. This amount is to include other credits not specifically designated elsewhere within the return.
- Guaranteed Fund Assessment Credit/Credit Recapture** – When requested on Schedule A, in Other Insurance Premiums Tax Credits, a Form GFA-IPT Calculation Of Guaranty Fund Assessment Credit /Credit Recapture For Companies Other Than Life must be completed. Also, legible copies of the Class B Certificate of Contribution with Account Summary Detail, and a copy of the check issued in payment, must be submitted with the return or the credit will be denied. With multiple assessments, show the credit calculation, broken down by assessment. For Credit Recapture, a copy of the GFA Association letter is required. All must reconcile to the credit requested.
- Credit for Prepayment of Premium Tax Paid** – If the prepayment credit includes amounts as a result of mergers/acquisitions, show the credit calculation by entity name and Federal Tax ID#.
- Credits** requested on Schedule B require proof of payment or other supporting documentation (i.e., copy of the front and back of the cancelled check). These documents MUST be submitted with the return or the credit will be denied.
- Penalty and Interest** – Any taxpayer that fails to file its return or pay tax when due, shall be subject to penalties and interest as provided for in the State Tax Uniform Procedure Law N.J.S.A. 54:48-1 et seq. and N.J.S.A. 18:2-2.1 et seq.
- Overpayments** – Any refundable overpayment indicated on Line 38 must first be applied to the prepayment due June 1st before any refund will be issued.
- Affiliate Schedule** – A taxpayer determining its taxable premiums as provided in N.J.S.A. 54:18A-6, when completing Schedule C, Section I, must include a separate schedule listing each affiliate and its applicable premiums, used in completing Section I, column A.
- New Jersey State page, and, Schedule T** – A copy of both, must be attached to this return.
- All attachments** must be included with **both** the original return filed with the Division of Taxation **and** the duplicate original return filed simultaneously with the Department of Banking and Insurance.

FOREIGN OR ALIEN COMPANIES OTHER THAN LIFE GENERAL FILING INSTRUCTIONS-cont'd**INSTRUCTIONS FOR COMPLETING SCHEDULE C**

1. This schedule is to be completed only by those companies eligible to calculate taxable premiums as provided in **N.J.S.A. 54:18A-6** (12.5% Premium Tax Cap Limitation).
2. If the company was licensed in this State, on or after June 30, 1984, complete both Section I and Section II.
3. If the company was licensed in this State, prior to June 30, 1984, complete only Section II.
4. Worldwide Premiums should be calculated in Section I and II in accordance with the provisions for calculating New Jersey Taxable Premiums as indicated at Schedule A, Line 12.
5. When completing Section 1, attach a detailed schedule of Worldwide and New Jersey Premiums of the company and each affiliate used in completing column A of Section 1.
6. When completing Schedule C, **Schedule A, Lines 1 to 12 must still be completed by ALL TAXPAYERS.**

**INSTRUCTIONS FOR THE DETERMINATION OF TAXABLE PREMIUMS
AS PROVIDED IN N.J.S.A. 54:18A-6
(SCHEDULE C)**

Column A: Worldwide Premiums are defined as Worldwide Premiums minus dividends paid or credited to policyholders.

If the company was licensed in this State on or after June 30, 1984, and the amount indicated at Section I, Column C, Line 3, *is not greater* than the amount indicated on Section I, Line 3, Column B, the company does not qualify to use this limitation. Taxable premiums are those indicated on Schedule A, Column 3, Line 12.

If the company was licensed in this State on or after June 30, 1984, and the amount indicated at Section I, Column C, Line 3, *is greater* than the amount indicated on Section I, Column B, Line 3, taxable premiums are the amounts indicated on Section II, Column B. These amounts are to be entered on Schedule A, Column 3 applicable Line(s) (13, 14).

If the company was licensed in this State prior to June 30, 1984, and the amount indicated on Section II, Column B, Line 3, *is less* than taxable premiums indicated on Schedule A, Column 3, Line 12, enter the amounts from Section II, Column B on Schedule A, Column 3, applicable Line(s) (13, 14). If the amount indicated on Section II, Column B, Line 3, is not less than taxable premiums indicated on Schedule A, Column 3, Line 12, taxable premiums are those indicated on Schedule A, Column 3, Line 12.

**INSTRUCTIONS FOR THE DETERMINATION OF TAXABLE FIRE PREMIUMS
PROVIDED IN N.J.S.A. 54:18-1**

If calculating New Jersey Taxable Premiums as per N.J.S.A. 54:18A-2 or 3, New Jersey Taxable Fire Premiums are as Schedule B, Column 4 Line 48. Enter this amount on Schedule A Column 1 Line 6.

In the event a taxpayer uses the 12.5% Premium Tax Cap as per N.J.S.A. 54:18A-6 to calculate their New Jersey Taxable Premiums and is subject to the New Jersey Foreign Insurance Company Fire Tax as per N.J.S.A. 54:18-1, the taxpayer must apply the 12.5% Premium Tax Cap in this same manner, in arriving at their New Jersey Taxable Fire Premiums and must also complete **Schedule C-1 – Companies Other than Life Calculation of NJ Taxable Fire Premiums As Provided in N.J.S.A. 54:18A-6**. Enter the capped premiums amount on Schedule A (Page 2), Column 3, Line 17 to calculate the fire tax liability to be paid. For additional information see IPT Notice at <http://www.state.nj.us/treasury/taxation/pdf/IPTNotice.pdf>.

CALCULATING RETALIATORY TAX – SCHEDULE A LINE 26

When Schedule A Line 16 "Total Tax" is arrived at by using Schedule C the 12.5% limitation premium tax cap is not to be taken into account in the Retaliatory Tax computation, as per *American Fire & Casualty Company v. New Jersey Division of Taxation-Decided October 19, 2006*. Computation of the Retaliatory Tax on Schedule A, Line 26 is the same whether you calculate Line 16 using, Line 12 or Line 15. The calculation is as follows: the Excess of Schedule A, column 4 Line 12 *plus* Line 24 over Column 5 Line 12 *plus* Line 24.

**BUSINESS TAX CREDITS – SCHEDULE A LINES 28 & 29
SCHEDULE BTC**

To claim Business Tax Credits on Schedule A, this schedule must be completed and a copy of the tax credit/tax credit transfer certificate, included with the return.

If there is an overpayment amount on Line 5, enter that amount on Schedule A Line 28.

If there is an amount on Line 12, greater than or equal to "0" zero, enter that amount on Schedule A Line 29.

If the amount on Line 12 is less than "0" zero, enter the carryforward amount Schedule A Line 41.

Instructions for claiming a Business Tax Credit are found on the corresponding tax credit forms on the Division of Taxation website at <http://www.state.nj.us/treasury/taxation/prntins.shtml>.

**CREDIT FOR TAXES PAID TO THE NEW JERSEY FIREMAN'S RELIEF ASSOCIATION
(NJFRA) – LINE 30**

As per N.J.S.A. 54:18-1 and N.J.A.C. 11:1-38:5, each foreign insurer, insuring risks on property in this State, is subject to a 2% tax upon the amount of all premiums received or agreed to be paid during the preceding calendar 12 months ending December 31, payable directly to the Treasurer of the New Jersey State Firemen's Association. The insurer receives a credit for such payment against its applicable fire tax on its Insurance Premiums Tax (IPT) return.

BALANCE OF TAX LIABILITY DUE – LINE 33

When there are Business Tax Credits and a completed Schedule BTC, if there is an amount other than "0", to be entered on Line 28 or 29, use that Total Tax amount, in calculating Line 33.

When there are no Business Tax Credits, use Line 27, in calculating Line 33.

FOREIGN OR ALIEN COMPANIES OTHER THAN LIFE GENERAL FILING INSTRUCTIONS-cont'd**CALCULATING PREPAYMENT – SCHEDULE A LINE 36**

Note: The taxpayer is statutorily obligated to pay the 3/1 prepayment as a part of the Total Amount Due State of New Jersey, **in one payment**, with the return. The taxpayer is also obligated to pay the prepayment due on or before 6/1, whether or not they receive a Notice of Adjustment.

If the Total Tax on Line 16 was calculated using Schedule C, Section II, the prepayment is computed as follows: Multiply the prepayment base by 12.5% then by 2.1%. Enter 50% of this amount on Line 36 of the return. The other 50% is due on or before 6/1.

Attach a copy of your worksheet showing the calculation of the prepayment, to the return:

Total Worldwide Premiums	A \$ _____
Total Worldwide New Jersey Fire Premiums	B \$ _____
Worldwide Premium prepayment base (Line A minus Line B)	\$ _____

If the Total Tax on Line 16 was calculated using Schedule A, Line 12, the prepayment is computed as follows: Fifty percent of the sum of Column 5, Line 5 plus Line 11 is entered on Schedule A Line 36 of the return. The other 50% is due on or before 6/1.

TOTAL AMOUNT DUE STATE OF NEW JERSEY – LINE 37

Total Amount Due State of New Jersey which includes the March 1st prepayment, must be transmitted in **ONE** transaction with an applicable year of **2022** and **RETURN PERIOD ENDING date of 221231** to the Division of Taxation at the address indicated on the front page of this return. **DO NOT** send tax payments to The Department of Banking and Insurance.

DELIVERY RECEIPT CONFIRMATIONS

It has come to our attention that mail and delivery services/couriers do not maintain tracking information after 120 days. In the event confirmation of receipt is required by the Division of Taxation as proof of timely filing, the Division strongly suggests taxpayers keep copies of tracking information including but not limited to sending address, date and time sent, delivery address, date and time delivered, and any signatures, if applicable, for return filings and payments sent to the Division. Providing only the tracking number is insufficient. The confirmation of receipt must include all tracking information as advised above. Without appropriate documentation, the dispute will be denied and the taxpayer will remain noncompliant until all outstanding tax liabilities and/or obligations are paid.

ELECTRONIC FUNDS TRANSFERS

The Division of Taxation has established procedures to allow the remittance of tax payments through electronic funds transfer (EFT). Taxpayers with a prior year's tax liability of \$10,000 or more in any tax are required to remit tax payments using EFT.

****FED Wires or other wire transfers are not acceptable methods of EFT payments****

For EFT program questions, call the EFT Unit at (609) 292-9292 Opt #6, Fax (609) 984-6681, visit the Division of Revenue and Enterprise Services website at <https://www.state.nj.us/treasury/revenue/ef1.shtml>, or write to the New Jersey Division of Revenue and Enterprise Services, EFT Section, P.O. Box 191, Trenton, N.J. 08646-0191.

*****EFT REMITTANCE INSTRUCTIONS*****

When making payments by check or EFT, the Total Amount Due State of New Jersey which includes the March 1st prepayment, must be transmitted in **"ONE" transaction**. A separate transaction for the March 1st prepayment is not recommended.

For processing purposes, payments by check or EFT associated with the 2022 tax return, are to use the return year, **2022** and **RETURN PERIOD ENDING date of 221231 (YY) Year, (MM) Month, (DD) Day**.

The payments include but are not limited to the **Total Amount Due State of New Jersey due on or before March 1st** (which includes the 3/1 prepayment) and the **prepayment due June 1st**. The same procedure must be followed for subsequent tax years, after adjusting the return year, and Return Period Ending Date, accordingly.

IMPORTANT NOTE

If the taxpayer is paying obligations to The Department of Banking and Insurance those amounts must be submitted under separate cover to The Department of Banking and Insurance at the address indicated on the notice received for that obligation.