

Fur Clothing Retail Gross Receipts Tax and Use Tax Repealed Effective January 1, 2009

P.L. 2008, c.123, repealed the Fur Clothing Retail Gross Receipts Tax and Use Tax effective January 1, 2009. The final return for the quarter ending December 31, 2008, is due January 20, 2009. Beginning January 1, 2009, sales of fur clothing are subject to sales tax at the rate of 7%. For more information see the [Notice to Fur Clothing Sellers Effective January 1, 2009](#).

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Business Paperless Telefiling System

Instructions

New Jersey Fur Clothing Retail Gross Receipts Tax (Form FUR-100 Quarterly Return)

Filing by Phone

Complete the FUR-100 Worksheet, call the Business Paperless Telefiling System at 1-877-829-2866, and select "7" from the menu for the Fur Clothing Retail Gross Receipts Tax Filing System. You will be prompted to enter the information from your worksheet on your Touch-tone telephone keypad. (NOTE: For best results, do not use a cordless or cellular phone or one with a keypad in the handset.) The system provides step-by-step instructions and repeats your entries to ensure accuracy. When your return is accepted, you will be given a 7-digit Confirmation Number as proof that your return was successfully filed. The telefiling system is available 24 hours a day, seven days a week.

Payments. The system automatically calculates the total amount you owe based on the information that you provide. Payments must be made electronically using either electronic check (e-check), electronic funds transfer (EFT), or credit card. See "How to Pay" below. During your phone call you will have an opportunity to pay the amount due by e-check or EFT debit. You can also pay the amount due outside the telefiling system using a credit card or EFT (debit or credit). **Do not include** your fur clothing retail gross receipts tax payments in your monthly or quarterly sales and use tax payment.

Identification. You will be asked to enter your New Jersey Taxpayer Identification Number and either your 4-digit Personal Identification Number (PIN) or the first four characters of your registered taxpayer name to access the system.

Filing Online

You can also file Form FUR-100 online at the Division of Taxation's Web site (www.state.nj.us/treasury/taxation/). Choose "File, Pay Online" on the navigation bar, scroll down to "Fur Clothing Retail Gross Receipts Tax," select "Form FUR-100," and follow the filing instructions.

Who Must File

All retail sellers of fur clothing that is subject to the fur clothing retail gross receipts tax must register to report and pay the tax and must file a quarterly return (Form FUR-100). The tax applies to retail sales of fur clothing in New Jersey that occurred on and after July 15, 2006. Each return must show total gross receipts for the entire three-month period covered by that quarterly return. A return must be filed for each quarter even if no receipts for that particular quarter were subject to the tax. Returns must be filed either by phone or online. There are no paper returns. The payment does not have to be made at the same time the FUR-100 return is filed; however, making only the payment does not satisfy the requirement to file the return.

This packet contains a FUR-100 Worksheet for you to record your quarterly return information in preparation for filing by phone. The worksheet may be reproduced for future use. Copies are also available online or by phone. See "Where to Get Information" on page 4.

When to File

Taxpayers subject to the tax must file a quarterly Fur Clothing Retail Gross Receipts Tax Return, Form FUR-100, and remit any tax due, on or before the 20th day of month following the end of the calendar quarter.

Quarter	Ending	Due Date
Jan.-Feb.-Mar.	March 31	April 20
Apr.-May-June	June 30	July 20
July-Aug.-Sept.	September 30	October 20
Oct.-Nov.-Dec.	December 31	January 20

If a due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. Returns transmitted by 11:59 p.m. on the due date will be deemed timely.

How to Pay

Payments made by 11:59 p.m. on the due date will be deemed timely even if the settlement date (date payment is debited from the account) is after the filing deadline provided the payment is made by e-check or EFT debit through the Business Paperless Telefiling System, or by credit card.

Electronic Check (e-check)

You will be given an opportunity during your telephone call to pay your tax liability by e-check. If you choose to pay by e-check, be sure to enter the 9-digit routing number and the account number (up to 17 characters – numbers only) in the Payment Information section of the worksheet **before** you make your call.

The image shows a sample e-check form. At the top, it lists the payee: John Smith, Jane Smith, 123 Main Street, Trenton, NJ 08611. There is a 'Date' field with a calendar icon and a '1234 10/09/2006' date. Below that is a 'PAY TO THE ORDER OF' field with a '\$' symbol and a '10000000' amount. To the right of the amount is a 'DOLLARS' label. Below the amount field are two circular callouts: 'Routing number' pointing to a field containing '02020088' and 'Account number' pointing to a field containing '1234'. A note says 'Do not include @ or check number'. At the bottom left, it says 'For' followed by a MICR line: '⑆02020088⑆ 02020088 1234'.

If you choose not to pay the tax due when you file your return, you can make an e-check payment by itself in a separate call later. However, your payment must be made by the due date to avoid penalty and interest charges.

Electronic Funds Transfer (EFT)

Taxpayers with a prior year liability of \$10,000 or more in any tax are required to make their payments for all taxes by EFT. Other taxpayers may voluntarily submit payments by EFT with the approval of the Division of Revenue. You must enroll with the Division of Revenue to pay by either EFT debit or credit. The enrollment process may take several weeks. For more information on making payments by EFT debit or credit, call 609-984-9830, write to New Jersey Division of Revenue, EFT Unit, PO Box 191, Trenton, NJ 08646-0191, or visit the Division of Revenue's Web site at www.state.nj.us/treasury/revenue/. Taxpayers who are required to remit payments by EFT can satisfy the EFT requirement by making e-check or credit card payments.

If you are an EFT debit payer, you can initiate payments through the Business Paperless Telefiling System when filing your return. If you choose not to pay the tax due at the same

time you file your return, you can make an EFT debit payment by itself in a separate call later. EFT credit payers must make their fur clothing retail gross receipts tax payments as separate transactions outside the Business Paperless Telefiling System. Your payment must be made by the due date to avoid penalty and interest charges.

Credit Card

To pay your tax liability by credit card, call 1-800-2PAYTAX, toll-free or go to www.officialpayments.com after you have completed your telephone filing and received a Confirmation Number. There is a convenience fee of 2.49% of your liability paid directly to Official Payments Corporation.

Penalties, Interest, and Fees

Failure to file a return by the due date and/or failure to remit any taxes due by the due date will result in penalty and interest charges.

Late Filing Penalties

5% per month (or fraction thereof) of the balance of tax liability due at original return due date not to exceed 25% of such tax liability. A penalty of \$100 per month (or fraction thereof) for each month the return is late will also be imposed.

Late Payment Penalty

5% of the balance of the taxes due and paid late.

Interest

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month (or fraction thereof) on the unpaid balance of the tax from the original due date to the date of payment. At the end of each calendar year any tax, penalties, and interest remaining due will become part of the balance on which interest is charged.

NOTE: The average predominant prime rate is the rate as determined by the Board of Governors of the Federal Reserve System, quoted by commercial banks to large businesses on December 1st of the calendar year immediately preceding the calendar year in which the payment was due or as determined by the Director in accordance with N.J.S.A. 54:48-2.

Collection Fees

In addition to the above penalties and interest, if your tax bill is sent to a collection agency, a referral cost recovery fee of 10% of the tax due will be added to your liability. If a certificate of debt is issued for your outstanding liability, a fee for the cost of collection may also be imposed.

General Information

The fur clothing retail gross receipts tax is imposed at the rate of 6% on the gross receipts from the retail sales of fur clothing in this State. "Fur clothing" means an item that is exempt from sales and use tax as clothing and that is made of fur on the hide or pelt of an animal. This includes clothing not entirely made of fur where the fur is the component of chief value (e.g., a cloth coat with a mink collar and cuffs where the value of the mink exceeds the value of the cloth material.)

All businesses that make retail sales of fur clothing in New Jersey are subject to the fur clothing retail gross receipts tax. Tax is due on sales of fur clothing if the customer takes possession of the clothing in New Jersey or if the item is delivered to a New Jersey address. Written receipts or invoices

must be provided to customers for all sales subject to the tax. Each receipt or invoice must contain a statement that the seller will pay this tax directly to the State of New Jersey and must show the amount of the tax. A sale is not subject to the tax if a customer buys an item for resale, or if the seller delivers or ships the item outside New Jersey. Retailers that do not sell fur clothing are not subject to the tax.

Gross Receipts

The accrual method of accounting must be used when reporting gross receipts. Under this method, all receipts are reported in the period in which the sale took place, no matter when, or if, payment is actually received from the customer.

You must report gross receipts from all retail sales of fur clothing in New Jersey that occurred during the three-month reporting period covered by the return (Form FUR-100). For this purpose, gross receipts means the total selling price, including shipping charges, of all retail sales of fur clothing in this State.

Do not include in gross receipts the amount of fur clothing retail gross receipts tax collected.

Exempt Receipts

Do not include in gross receipts the receipts from any transactions that are not subject to the fur clothing retail gross receipts tax. Exempt receipts include, but are not limited to receipts for:

- Retail sales of fur clothing which the seller delivers outside New Jersey.
- Fur clothing purchased for resale.

Your records must adequately indicate which receipts are subject to the fur clothing retail gross receipts tax and which receipts are exempt from the tax.

Instructions for Telefile Worksheet

Identification

New Jersey Taxpayer Identification Number. Enter your 12-digit New Jersey Taxpayer Identification Number. If your ID number begins with the letters "NJ," enter "6," "5," and the remaining 10 digits. (**NOTE:** If you do not enter your ID number correctly, you will not be able to file.)

PIN/Taxpayer Name. Enter your 4-digit PIN (Personal Identification Number) or the first four characters of your registered taxpayer name. If you are entering your taxpayer name, use only letters and numbers. Omit symbols and spaces. (**NOTE:** If you do not enter your PIN or the first four characters of your taxpayer name correctly, you will not be able to file.)

If you are registered to withhold New Jersey gross income tax from wages or other payments, your fur clothing retail gross receipts tax PIN is the same PIN that you use to file employer withholding tax returns (Forms NJ-927/NJ-500 or Form NJ-927-W) online or by phone. The employer PIN is printed in the upper right-hand corner of Form REG-C contained in your quarterly NJ-927 forms packet.

If your business does not file employer withholding tax returns, your fur clothing retail gross receipts tax PIN is the same PIN you use to file sales and use tax returns (Forms ST-50/51) online or by phone.

You must update your registration information to report that you are required to pay the tax before you can use your assigned employer or sales tax PIN or the first four characters of your registered taxpayer name to file your fur clothing retail gross receipts tax return. To update your registration information online go to www.state.nj.us/njbgs/services.html

If you have registered for the fur clothing retail gross receipts tax and you cannot access the Business Paperless Telefiling System using either your assigned PIN or the first four characters of your registered taxpayer name, call the Division of Taxation's Customer Service Center at 609-292-6400 during normal business hours for assistance.

Contact Phone Number. Enter the area code and phone number of a contact person for the taxpayer.

Tax Preparer's Identification Number. If the return is being filed by a tax preparer, enter the preparer's 9-digit Federal identification number or social security number. This information will be requested during the signature portion of the phone call.

Return Period

Quarter: Enter the number that reflects the calendar quarter covered by the return:

- 1 – January, February, March
- 2 – April, May, June
- 3 – July, August, September
- 4 – October, November, December

Year: Enter the year in which the quarter you are reporting fell.

Example: If you are filing a return for the third quarter of 2006, enter "3" for the quarter and "2006" for the year.

Return Information

Line 1 – Gross Receipts of Retail Sales of Fur Clothing for Quarter. Enter on Line 1 the total gross receipts from retail sales of fur clothing in New Jersey that occurred during the three-month reporting period covered by the return. See "Gross Receipts" and "Exempt Receipts" on page 2 for more information. If you had no gross receipts for the quarter, enter "0."

If you are completing a worksheet for the 3rd quarter of 2006, enter the total gross receipts from retail sales of fur clothing in New Jersey that occurred during the period July 15, 2006, through September 30, 2006.

Line 2 – Fur Clothing Retail Gross Receipts Tax Due. The system will calculate the fur clothing retail gross receipts tax due and provide the amount to you. Enter the amount stated on Line 2.

Line 3 – Payments or Credits. Enter on Line 3 the amount of any payments previously made during the quarter, or any credits. If you did not make any payments or you do not have any credits, enter "0."

Line 4 – Quarterly Amount Due. The system will calculate the fur clothing retail gross receipts tax due for the quarter and provide the amount to you. Enter the amount stated on Line 4.

Line 5 – Penalty and Interest. Compute any penalty and interest charges incurred for late payment and/or late filing for the quarter and enter the amount on Line 5. If you are unable to determine this amount, enter "0." You will be billed for any penalty or interest due.

Line 6 – Total Amount Due. The system will calculate the total amount due for the quarter and provide the amount to you. Enter the amount stated on Line 6. If you have a balance due, you must pay by e-check, credit card, or EFT. See "How to Pay" on page 1. You are not required to submit your payment on the same date as your telephone call, however, your payment must be made by the due date to avoid penalty and interest charges.

If the amount you paid is more than the amount due for the quarter, you must file Form A-3730 to claim a refund. To obtain Form A-3730, visit the Division of Taxation Web site or call the Forms Request System. See "Where to Get Information" on page 4.

Payment Information

If you wish to pay by e-check, enter on the worksheet the 9-digit bank routing number, the account number (omit hyphens, spaces, symbols, and letters), the type of account, and the date you want the payment to be debited from your account. If you are paying by EFT debit during your phone call, enter only the account type and the payment debit date. The earliest date you may select is the next business day. However, payment transactions initiated by 11:59 p.m. on the due date will be deemed timely even if the settlement date (date payment is debited from the account) is after the filing deadline.

You can also pay by credit card or EFT (debit or credit) after you have completed your telephone filing and received a Confirmation Number. See "How to Pay" on page 1.

Signature and Confirmation

Signature. You are required to affirm and sign your return by agreeing to the following statement and then providing a voice signature: "I verify and affirm that all tax information provided during this telephone call is correct. I am aware that if any of the information provided by me is knowingly false, I am subject to punishment." Your return cannot be processed without this affirmation or a signature. Tax preparers filing on behalf of clients will also be required to enter their own tax identification number.

Confirmation Number. After you sign your return, stay on the line until the system assigns you a 7-digit Confirmation Number. This number serves as proof that your return was successfully filed. Enter the number and the date you filed your return in the boxes on the worksheet along with the name of the person who "signed" the return. **Your return is not filed until you receive a Confirmation Number.**

Your Confirmation Number is your only proof that your return was successfully filed. Enter it on your worksheet and keep the worksheet for your business files for four years in case of audit. **Do not mail it to the Division of Taxation.**

If you file your quarterly return in one phone call, but make your payment by e-check or EFT debit in a separate call to the Business Paperless Telefiling System, you will receive a separate Confirmation Number for the payment transaction.

Amended Returns

If you discover an error after you file your return by phone, file an amended return by phone through the Business Paperless Telefiling System or online. If the correction results in an overpayment of tax for the quarter, file a Claim for Refund (Form A-3730). To obtain Form A-3730, visit the Division of Taxation Web site or call the Forms Request System. See "Where to Get Information" below.

Where to Get Information

By Phone

Call the Division of Taxation's Customer Service Center at **609-292-6400**. Representatives are available from 8:30 a.m. to 4:30 p.m., Monday through Friday (except holidays).

Online

- Division of Taxation Web site:
www.state.nj.us/treasury/taxation/
- E-mail: [Contact Us](#)

Order Forms and Publications

To obtain copies of the FUR-100 Worksheet and Instructions, as well as other tax forms and publications:

- Call the Forms Request System from a Touch-tone phone at **1-800-323-4400** (within NJ, NY, PA, DE, and MD) or **609-826-4400** (anywhere).
- Call NJ TaxFax at **609-826-4500** from your fax machine's phone.
- Visit the Division of Taxation's Web site:
www.state.nj.us/treasury/taxation/

In Person

Visit a New Jersey Division of Taxation Regional Office. For the address of the office nearest you, call the Automated Tax Information System from a Touch-tone phone at **1-800-323-4400** (within NJ, NY, PA, DE, and MD) or **609-826-4400** (anywhere) or visit our Web site.