

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION

NEW JERSEY DOMESTIC SECURITY FEE RETURN

For the period beginning August 1, 2002 and ending September 30, 2002

This return is due no later than October 31, 2002

File the DSF-100 Online: Go to www.state.nj.us/treasury/taxation/ Click "File Online" to file your return.
or
File By Phone: Call 1-866-238-4208 toll-free

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| NEW JERSEY TAXPAYER IDENTIFICATION NUMBER | TAXPAYER NAME |
|---|---------------|

TAXPAYER ADDRESS

| | | |
|------|-------|----------|
| CITY | STATE | ZIP CODE |
|------|-------|----------|

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| 1. Number of Vehicle Rental Agreements of 28 days or less completed during the quarterly period. | | |
| 2. Number of Rental Fee Days represented in the agreements from Line 1. | | |
| 3. Multiply Line 2 by \$2.00. Enter result here. | | \$.00 |
| 4. Number of Vehicle Rental Agreements greater than 28 days completed during the quarterly period. | | |
| 5. Multiply Line 4 by \$56.00 (fee limit per agreement, if agreement greater than 28 days). Enter result here. | | \$.00 |
| 6. Penalty and Interest (see instructions). | | \$.00 |
| 7. Total Amount Due - Add Lines 3, 5, and 6. Enter result here. | | \$.00 |

Make your check payable to "State of New Jersey - Domestic Security Fee"

Mail this return and payment to:

State of New Jersey
Division of Taxation
Revenue Processing Center
PO Box 643
Trenton, NJ 08646-0643

I verify and/or affirm that all information on this return is correct. I am aware that if any of the foregoing information provided by me is knowingly false, I am subject to punishment.

| | | |
|------------|----------------|-------------|
| Signature | Title | Date |
| Print Name | E-mail Address | Telephone # |

Instructions for Completing the DSF-100 Return

- Line 1. Enter the Number of Vehicle Rental Agreements of 28 days or less, which were completed during the quarter. Enter (0) if zero. A Vehicle Rental Agreement means **any** agreement or invoice for the rental of a motor vehicle such as a passenger automobile, truck, van, tractor or semitrailer that is rented without a driver and designed for use in the transportation of persons or property on the public roadways, other than for transportation of commercial freight. The term includes motor vehicle rentals/loaner transactions which are between rental companies. If any consideration is paid, or might have to be paid, by the renter for expenses, such as, but not limited to, insurance coverage, damage waiver, or excess mileage, the agreement/transaction is to be treated as a rental for purposes of the Domestic Security Fee.
- Line 2. Enter the Number of Rental Fee Days represented in the agreements of 28 days or less from Line 1. Enter (0) if zero. A Rental Fee Day is a "Rental day" on which a \$2.00 fee is charged and means midnight to midnight or a 24-hour period commencing at the time of day fixed by the parties for the start of the rental period should the rental agreement provide for same. Note: the Domestic Security Fee applies to all motor vehicle rental fee agreements, but only to the first 28 days of each such agreement even if the agreement extends beyond 28 days.
- Line 3. Multiply Line 2 by \$2.00 and enter result. The Rental Fee is \$2.00 per day with a 28-day limit on the fee per agreement. Enter (0) if zero.
- Line 4. Enter the Number of Vehicle Rental Agreements greater than 28 days which were completed during the quarter. Enter (0) if zero. See the definition of a "Vehicle Rental Agreement" in the Line 1 instructions.
- Line 5. Multiply Line 4 by \$56.00 (fee limit per agreement, if agreement greater than 28 days) and enter result. Enter (0) if zero.
- Line 6. Enter any Penalty and Interest you calculate as due and payable. Enter (0) if zero. If you do not make an entry, the Division of Taxation will make the calculation for you and mail you a Statement of Account including a balance due. Failure to file a New Jersey Domestic Security Fee Return by the due date and/or failure to make remittance for the fee due by said date will result in penalty and interest charges as follows:

Penalty Charges:

1. Late Filing Penalty - 5% per month or fraction thereof of the balance of fee liability due at original return due date not to exceed 25% of such fee liability.
2. Late Payment Penalty - 5% of the balance of the fee due paid late may be imposed.

Interest Charges:

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month or fraction thereof on the unpaid balance of the fee from the original due date to the date of payment. At the end of each calendar year and fee, penalties and interest remaining due will become part of the balance on which interest will be 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 R.S. 54:48-2.

Collection Fee: In addition, if your Domestic Security Fee bill is sent to our collection agency, a referral cost recovery fee of 10% of the Domestic Security Fee may 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.

- Line 7. - Total Amount Due. Add Lines 3, 5, and 6 and enter result. Enter (0) if zero.