



State of New Jersey

Division of Taxation

PO Box 189
Trenton, NJ 08695-0189

Rev 06-2012

pursuant to P.L. 1976, C 141

For Questions regarding SCC-1, contact:
Excise Tax Branch, (609) 322-6791

SCC-1A

Instructions to Registration Application

Use these instructions to help you fill out the SCC-1.

Once the application is complete, print it and mail it to:

State of New Jersey
Division of Taxation – Excise Tax Branch
P.O. Box 189
Trenton, NJ 08695

Do not send a fee. This application is free.

If there have been no taxable transfers as of the date of registration, then leave the "Date of First Transfer" field blank. You must file Form SCC-1 within twenty days of the first transfer of a hazardous substance.

SECTION 1 – COMPANY INFORMATION

Company Name

Enter the company name as you registered it with the State of New Jersey.

Company Trade Name

If there is a name by which your company is commonly known or advertised, enter that name here. Otherwise, leave this field blank.

12-Digit New Jersey Tax ID Number

When your company registered with New Jersey, it received a unique business identification number. Generally speaking, that number is the company's FIEN followed by three zeroes.

Point of Contact

Enter the name of the individual the State can contact regarding this application and subsequent filings. This person should be familiar with the company's operations and be able to answer questions that may arise.

Point of Contact Title

Enter the job title the Point of Contact holds within the company.

Email Address

Enter the email address that the State can use to contact the Point of Contact.

Phone Number

Enter the phone number that the State can use to contact the Point of Contact.

Extension

Enter the phone number extension for the Point of Contact, if applicable.

Physical Address, City, State, Zip

Enter the actual physical street address of the company.

Physical Address, City, State, Zip

Enter the mailing street address of the company if it differs from the mailing address. If it does not differ from the physical address, leave those fields blank.

Registered Agent in New Jersey

If your company is not a New Jersey company, enter the name of the agent in New Jersey upon whom inquiries can be made. Include the agent's address as a location where records can be inspected.

SECTION 2 – TRANSFERS

Check whether your company receives or initiates transfers to New Jersey of petroleum products or other hazardous substances. If you answer yes to either, then enter the name of the terminal where petroleum products or other hazardous substances are delivered, the address of that terminal, and the products transferred.

SECTION 3 – PRODUCTS OWNED

Check whether your company owns petroleum products or other hazardous substances that you store in New Jersey. If you answer yes to either, then enter the name of the terminal where petroleum products or other hazardous substances are stored, the address of that terminal, and the products stored.

SECTION 4 – SUBLEASED SPACE

Check whether your company subleases space to other companies that will store petroleum products or other hazardous substances in New Jersey. If you answer yes to either, then enter the name the lessee, the name of the terminal where petroleum products or other hazardous substances are stored, the address of that terminal, and the products stored.

SECTION 4 – ADD'L QUESTIONS

Check yes or no to each of the questions in this section

Question 1

If your company owns or operates any vessel or any contrivance that is practical to be used for transportation of petroleum products or other hazardous substances, then check yes. Otherwise check no.

If you checked yes, then attach a rider detailing whether the transfers are made to vessels, tank cars, or tank trucks, where the

transfers are made, and where the vessels/contrivances are stored.

Question 2

Indicate whether you own or operate a Public Storage Terminal. A public Storage Terminal is a publicly or privately owned major facility that engages in the business of providing storage space to the general public and is substantially devoted to the storage of substances owned by others. "Substantially devoted" means that 95% of the contents in each facility belong to parties other than the owners of the facility.

Question 3

Check whether your company owns or operates a facility that processes precious metals. The term 'precious metals' means gold, silver, osmium, platinum, palladium, iridium, rhodium, ruthenium, and copper.

Question 4

Indicate whether your company owns or operates a pipeline in New Jersey. The term 'pipeline' means a pipeline as defined by New Jersey Department of Environmental Protection regulations, N.J.A.C. 7:1E-1.3.

Question 5

State whether your company owns or operates a Major Facility. If your company owns or operates one or more Major Facilities, attach a rider detailing the facilities' names, address, and the products stored. A Major Facility is any facility used or capable of being used to refine, produce, store, handle, transfer, process, or transport hazardous substances including, but not limited to, an refinery, storage or transfer terminal, pipeline, deep water port, drilling platform, or any appurtenance related to any of the preceding. A vessel shall be considered a Major Facility only when hazardous substances are transferred between vessels.

To be a Major Facility, a facility must have total combined above-ground or buried storage capacity of 20,000 gallons or the solid equivalent thereof or more for hazardous substances which are other than petroleum or petroleum products, or 200,000 gallons or the solid equivalent thereof or more for hazardous substances of all kinds.

Question 6

Enter the combined above-ground or buried storage capacity of the major facility in gallons or the solid equivalent thereof. Storage capacity means only that capacity which is dedicated to, used for, or intended to be used for storage of hazardous substances. Where appropriate to the

nature of the facility, storage capacity may be determined by the intended or actual use of open land or unenclosed space as well as by the capacities of tanks or other enclosed storage spaces.

Should you have any questions regarding your Spill Compensation and Control Tax reporting obligations, please call the Excise Tax main number, (609) 633-9057.

Definitions

- **Hazardous Substances** — those substances identified on the list of hazardous substances available on the State website,
- **Major Facility** — means any facility used or capable of being used to refine, produce, store, handle, transfer, process, or transport hazardous substances including, but not limited to, a refinery, storage or transfer terminal, pipeline, deep water port, drilling platform, or any appurtenance related to any of the preceding. A vessel shall be considered a Major Facility only when hazardous substances are transferred between vessels. To be a Major Facility, a facility must have total combined above-ground or buried storage capacity of 20,000 gallons or the solid equivalent thereof or more for hazardous substances which are other than petroleum or petroleum products, or 200,000 gallons or the solid equivalent thereof or more for hazardous substances of all kinds.
- **Petroleum Products** — means petroleum of any kind, oil, gasoline, kerosene, fuel oil, oil sludge, oil refuse, oil mixed with other wastes and crude oils. The term also means substances or additives utilized in the refining or blending of crude petroleum or petroleum stock in New Jersey. The term does not include any compound designated by specific chemical name to the "List of Hazardous Substances" unless utilized in the refining or blending of crude petroleum or petroleum stock in New Jersey.
- **Pipeline** — means a pipeline as defined by the regulations of the New Jersey Department of Environmental Protection, N.J.A.C. 7:1E-1.3.
- **Precious Metals** — means gold, silver, osmium, platinum, palladium, iridium, rhodium, ruthenium, and copper.
- **Public Storage Terminal** — means a publicly or privately owned major facility which engages in the business of that engages in the business of providing storage space to the general public and is substantially devoted to the storage of substances owned by others. "Substantially devoted" means that 95% of the contents in each facility belong to parties other than the owners of the facility.
- **Transfer** — means on-loading or off-loading between major facilities and vessels or vessels and major facilities, and from vessel to vessel, or major facility to major facility. Also, regarding the movement of hazardous substances other than petroleum, any on-loading or off-loading from a major facility. A transfer does not include refueling.
- **Vessel** — any type of watercraft or other contrivance that is practically capable of being used as a means of commercial transportation of petroleum or other hazardous substances on a body of water, whether or not self-propelled.