

**Petroleum Underground Storage Tank (PUST) Program  
Frequently Asked Questions  
Leaking Underground Storage Tanks**

The UST Fund provides loans and grants to eligible applicants to help finance project costs for the upgrade and closure of State regulated underground storage tanks (UST's); replacement and closure of non-regulated UST's; and remediation of discharges from regulated and non-regulated UST's. The UST Fund is administered jointly by the NJ Department of Environmental Protection (NJDEP) and the NJ Economic Development Authority (NJEDA).

**Am I an eligible applicant?**

- Owners and operators of a business with regulated tanks that:
  - Own or operate less than 10 petroleum UST's in NJ; and
  - Have a net worth of less than \$3 million; and
  - Can demonstrate the inability to obtain a commercial loan; and
- Must have continually owned or operated the tanks since 12/1/02
- Applicants with leaking residential heating USTs and who owned or operated the property at the time the application was made with the NJDEP
- Public entities (county, municipalities or public school district, but no authority created by the public entity) that own or operate UST's (only eligible for loans)
- Tax-exempt, non-profit organizations with not more than 100 paid employees
- Duly incorporated volunteer fire, ambulance, first aid, emergency, or rescue companies
- Independent colleges and universities in NJ (eligible for reimbursement of certain costs incurred on or after 12/1/96)

**If I am an eligible applicant, what should I do next?**

The process begins with making application to the NJDEP for funding. The application will be reviewed for technical eligibility under the program and you should contact the NJDEP at 1-609-777-0101 for a list of eligible and ineligible costs and an application. An application can be found on the NJDEP website at [www.nj.gov/dep/srp/finance/ustfund](http://www.nj.gov/dep/srp/finance/ustfund). Once an application is deemed technically eligible by the NJDEP, it is submitted to the NJEDA for a determination of eligibility for a loan and/or grant funding.

**What if my tank did not leak?**

If an application is to be made for the removal/closure and replacement of a non-leaking residential heating UST, the application packet can be found on the NJEDA website ([www.njedea.com](http://www.njedea.com)) and must be submitted in its entirety to the NJEDA for review to determine technical eligibility, as well as eligibility for a grant or loan.

**What are the limits of funding available from the PUST Fund?**

Conditional hardship grants may be awarded for up to 100% of the eligible project costs up to \$500,000 per facility. Grants for eligible costs up to \$1 million may be awarded for sites located in a State-designated Planning Area 1 (Metropolitan), Planning Area 2 (Suburban), or Highland Region.

Loans may be awarded for up to 100% of eligible project costs up to \$2 million per facility. Loans for eligible project costs up to \$3 million per facility may be awarded for sites located in a State-designated Planning Area 1 (Metropolitan) or Planning Area 2 (Suburban) or if contamination from the UST threatens a drinking water source. Interest rates generally range between 2% and Prime Rate. Public entities are awarded interest free loans. Loan term may not exceed 10 years and will require the establishment of a lien.

**What will the NJEDA require to determine eligibility for a loan or grant award?**

Upon receipt of the technical approval from the NJDEP, an application is reviewed by a Finance Officer within the Program Services Division of the NJEDA. A letter will be forwarded to the applicant requesting the following items:

- (1) Personal Federal Income Tax Return for the year prior to making application (include all schedules) or letter regarding filing status of the homeowner applicant; and
- (2) Personal Financial Statement (if joint tax returns are filed jointly—must be for both taxpayers)
- (3) If a Corporation, Partnership, LLC, a not-for-profit entity which is not a 501(c)(3) - Business Federal Income Tax Return for the year prior to making application and current Balance Sheet (if not contained within tax return)
- (4) If a not-for-profit 501(c)(3) entity, provide the tax exempt certificate, the 501(c)(3) IRS determination letter, a certification that the Organization employs no more than 100 paid employees, and current balance sheet.
- (5) If an Estate - Estate Tax Return for the year prior to making application (include all schedules) or decedent's last tax return or letter regarding previous filing status of the decedent, if the Estate does not file tax returns; and personal financial statement on the Estate, signed by the Executrix or Executor

All applications require a non-refundable fee (including supplemental applications), which cannot be waived:

- \$250 Homeowner applications
- \$500 Business applicants with 1-6 tanks
- \$500 Public Entities
- \$1,000 Business applicants with 7-9 tanks

### **Do I need a Tax Clearance Certificate from the Division of Taxation?**

If the applicant is a business, a not-for-profit with one or more paid employees or if the project site is tenant occupied, partially tenant occupied, used for business or partially used for business (Schedule C of the Federal Income Tax Return identifies a business from the project site), a Tax Clearance Certificate is required from the Division of Taxation. If you file a joint tax return both taxpayers are required to provide a Tax Clearance Certificate. The Tax Clearance Certificate is valid for 90 days and will need to be in effect prior to approval. The Division of Taxation can recertify the original Tax Clearance Certificate for a period of one year at no additional cost.

### **How can I qualify for a grant?**

In order to qualify for a grant, homeowner and sole proprietor applicants must satisfy all three of the following criteria: (a grant worksheet is provided to help an applicant ascertain if all three criteria can be satisfied)

- 1) An annual taxable income of not more than \$250,000; and
- 2) Net worth, exclusive of applicant's primary residence and pensions (IRS recognized retirement plans, 401K, IRA), of not more than \$500,000; and
- 3) determination of financial hardship
  - a. A determination of financial hardship with an Estate as the applicant...liabilities must exceed its assets inclusive of primary residence and pension plans (IRS recognized retirement plans, IRA, 401K) and the estate must not be settled.

Applicants with a taxable income of \$200,000 and over are required to pay for the first \$1,000 of the eligible project costs. Primary residence is considered the percentage of the property not tenant occupied.

In order to qualify for a grant, business applicants must satisfy all three of the following criteria:

- (1) a net operating income of the business before taxes of not more than \$250,000; and
- (2) a finding of financial hardship based upon a determination that an applicant cannot reasonably be expected to repay all or a portion of the eligible project costs, if the funding were to be awarded as a loan; and
- (3) a net worth of the business of not more than \$500,000

Applicants with a taxable income of \$200,000 and over are required to pay for the first \$1,000 of the eligible project costs

Notwithstanding the eligibility requirements for net worth and income, non-profit organizations, a duly incorporated volunteer fire, ambulance, first aid, emergency or rescue company or squad must satisfy all three of the following criteria:

- (1) 501(c)(3) designation
- (2) less than 100 paid employees
- (3) tax-exempt organization

A combination loan and grant can be awarded for the eligible costs of the project.

### **What happens if I do not qualify for a grant?**

The application will be forwarded to the NJEDA Credit Underwriting Division for review based on the NJEDA's standard underwriting criteria. There is a maximum 10 year term and interest rates generally range between 2% and Prime.

### **Will there be a lien placed on my property?**

If the project site is not a residence of the applicant, a lien will be placed on the property in the amount of the grant for a period of 5 years. If the property is sold during the 5 years, the grant must be repaid immediately upon sale. The grant repayment amount is reduced 25% each year, starting with year 3. If the property is not operated in the same manner within that 5 year period, the financials will be reviewed again to determine if the funding should remain the same.

If a loan is awarded, a lien will be placed on the project site in the amount of the loan and must be repaid by the end of the term or sale, whichever comes first.

### **What type of approval and closing occurs for the grant and loan awards?**

Once an application received an approval for a grant, Financial Assistance Agreement (FAA) is forwarded to the applicant, which outlines the terms of the grant and must be signed and returned to the NJEDA.

Once an application receives an approval for a loan, a commitment letter is forwarded to the applicant, which outlines the terms of the loan and must be signed and returned to the NJEDA. Upon receipt of the signed commitment letter, a list will be forwarded to the applicant of items required prior to closing and once completed, a closing date will be scheduled.

### **When should I expect to receive a disbursement?**

All disbursements from approved loan or grant awards must be authorized by the NJDEP. If a combination loan and grant award has been approved, the loan monies will be released prior to the release of the grant monies. Once the NJDEP reviews invoices for work that has been completed, the NJDEP will issue a disbursement authorization memo to the NJEDA for processing, identifying how much is to be disbursed from the grant and/or loan and the payee. The NJEDA will verify that the funds are available within the loan and/or grant and process the disbursement. If you have any questions regarding how much is being disbursed and/or to whom the checks will be made payable, please contact your UST Coordinator at the NJDEP.

### **What if I need more money to complete the remediation?**

A supplemental request for funding needs to be made to the NJDEP. You should contact them at 1-609-777-0101 for assistance. This request will follow the same procedures as with the initial request for funding.

### **What if I still have questions?**

Please contact the NJEDA Customer Support Administrator at 1-866-534-7789 or email us at [tanks@njeda.com](mailto:tanks@njeda.com).

**NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY  
PETROLEUM UNDERGROUND STORAGE TANK ("PUST") PROGRAM**

***Personal Financial Statement***

Today's Date: \_\_\_\_\_

*The Personal Finance Statement (PFS) must include information for one year from the date above and going forward.  
The date above must be within 120 days of the NJEDA receiving the PFS*

*Co-applicants who are not married or file separate returns, must complete two separate statements.*

*Married couples who complete their Federal Income Tax Returns jointly are to complete this statement jointly*

PERSONAL INFORMATION			
<b>Applicant Name:</b>		<b>Co-Applicant Name:</b>	
Home Address		Home Address (if different than applicant)	
Home Phone Number	Email Address	Home Phone Number	Email Address
Date of Birth	SS Number	Date of Birth	SS Number
Employer	Number of years with Employer	Employer	Number of years with Employer
Title/Position		Title/Position	

INCOME AND EXPENDITURES STATEMENT	
<b>ANNUAL INCOME</b>	
Taxable Income in Year Prior to Making Application with the NJEDA or NJDEP (whichever is earlier): <i>Line 43 on Federal Income Tax Return - Form 1040</i>	\$
<b>CURRENT ANNUAL EXPENDITURES</b>	
Mortgage Principal (for mortgage, home equity and equity line of credit) <i>Not deducted on Federal Income Tax Returns - Schedule A - Line 6 &amp; Lines 10-15 on Form 1040</i>	Residential: Investment:
Installment Debt (including lease payments, education loans, car payments):	
Insurance (auto, life, health, home):	
Investment/Retirement Payments: <i>Not Deducted on Federal Income Tax Returns - Lines 23-37 on Form 1040</i>	
Tuition/Child Support/Daycare/Alimony: <i>Not Deducted on Federal Income Tax Returns - Lines 23-37 on Form 1040</i>	
Medical Expenses: <i>Not Deducted on Federal Income Tax Returns - Schedule A - Line 4 of Form 1040</i>	
Remediation paid to date	
Remediation unpaid: (Balance divided by 10 = annual expense)	
<b>TOTAL:</b>	\$

## Personal Financial Statement

BALANCE SHEET			
ASSETS	AMOUNT (\$)	LIABILITIES	AMOUNT (\$)
Cash in Bank (List Accounts): <small>(checking/savings accounts/money market/CDs)</small>		Installment Debt/Leases (List Accounts): <small>(auto loans or leases, education loans, ect.)</small>	
		Revolving Credit Card Debt	
Securites (readily or non-readily marketable) <small>(List Accounts)</small>		Mortgage Debt <small>*See Schedule C</small>	
		Home Equity Loan Debt	
		Line of Credit Balance	
		Margin Accounts	
Cash Surrender Value of Life Insurance		Life Insurance Loans	
Real Estate (Primary Residence) <sub>1</sub> <small>*See Schedule C</small>		Taxes Past Due	
Real Estate (Investment Properties) <small>*See Schedule C</small>		Investment Property Debt <small>*See Schedule C</small>	
Business Market Value <small>*See Schedule D</small>		Notes on Business	
IRS Recognized Retirement Accts. <sub>1</sub> <small>*(Pension, IRA, 401K, Keogh, ect.) List Accounts</small>		Life Insurance Loans <small>*See Schedule B</small>	
		Remediation	
		Contingent liabilities (leased or co-signed)	
Personal Property-10% of primary residence & investment properties			
Other Assets:			
<b>TOTAL:</b>		<b>TOTAL:</b>	

**1: NJEDA will EXCLUDE Primary Residential Residence and IRS Recognized Retirement Plans as allowed per legislation**

**Personal Financial Statement**

SCHEDULE C: REAL ESTATE							
PROPERTY ADDRESS	LEGAL OWNER	PURCHASE		MARKET VALUE	LOAN BALANCE	MONTHLY PAYMENT	LENDER
		YEAR	PRICE				
Primary Residence							
Secondary Residence(s)							
Investment Property(s)							

SCHEDULE D: BUSINESSES				
NAME	ADDRESS	BALANCE DUE	PERCENT OWNED	CURRENT MARKET VALUE

## Personal Financial Statement

### ADDITIONAL INFORMATION

- 1: Income tax returns filed through (date): \_\_\_\_\_
- a: Are any returns currently being audited or contested?      YES:       NO:
- b: If yes, what year(s)? \_\_\_\_\_
- c: If no, does your income rise to the level required to file Federal Income Tax Returns?      YES:       NO:
- 2: Include the federal returns for the year prior to making application (including all schedules?)      YES:       NO:

### REPRESENTATIONS AND WARRANTIES

The information contained in this statement is provided to induce you to extend or to continue the extension of financial assistance to the undersigned or to others upon the guarantee of the undersigned. The undersigned acknowledge and understand that you are relying on the information provided herein in deciding to grant or continue the extension of financial assistance or to accept a guarantee thereof. Each of the undersigned represents, warrants and certifies that the information provided herein is true, correct and complete. Each of the undersigned agrees to notify you immediately and in writing if any change in name, address, or employment and of any material adverse change (1) in any of the information contained in this statement or (2) in the financial condition of any of the undersigned or (3) into the ability of any of the undersigned to perform its (or their) obligations to you. In the absence of such notice or a new and full written statement, this should be considered as a continuing statement and substantially correct. If the undersigned fail to notify you as required above, or if any of the information herein should prove to be inaccurate or incomplete in any material respect, you may declare the indebtedness of the undersigned or the indebtedness guaranteed by the undersigned, as the case may be, immediately due and payable. You are authorized to make all inquiries you deem necessary to verify the accuracy of the information contained herein and to determine the credit-worthiness of the undersigned. The undersigned authorize any person or consumer reporting agency to give you any information it may have on the undersigned. As long as any obligation or guarantee of the undersigned to you is outstanding, the undersigned shall supply annually an updated financial statement. This personal financial statement and any other financial or other information that the undersigned give you shall be your property.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Your Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Co-Applicant's Signature

\*A co-applicant must be included if a joint income tax return was filed

## Grant Worksheet

The following worksheet can assist a homeowner in determining his/her eligibility for a grant from the Petroleum Underground Storage Tank Program. It is not a part of the application package and is not mandatory to complete. Please utilize the Federal Income Tax Return in the year prior to making application to the NJEDA in answering the following questions.

1) **Taxable Income** - must be no more than \$250,000 to be eligible for a grant \_\_\_\_\_

- \* Can be found on line 43 on the Federal Income Tax Return ("FITR") (Form 1040) in the year prior to making application
- \* If taxable income is \$200,000 and over, the applicant must pay the first \$1,000 of the eligible project costs

2) **Net Worth** - must be not more than \$500,000 to be eligible for a grant - excluding your primary residence and pension plans (Includes dedicated retirement plans, 401K, IRAs). Exclude primary residence and pensions as an Asset and exclude the mortgage and pension debt as a Liability.

**Assets:**

Primary Residence (n/a if single family dwelling)	_____	calculate portion of market value attributed to tenant occupied space
Cash/Money Markets/CD/checking	_____	
Stocks/Bonds/Annuities	_____	
Secondary residence(s)	_____	
Investment Property(s) (Market Value)	_____	
Accounts and Notes Receivable	_____	
Partnerships/Business Investment	_____	
Life Insurance (Cash Value)	_____	
Other assets (not primary residence)	_____	
Personal Property	_____	minimum 10% of market value of primary residence & secondary residence(s)
<b>Total Assets</b>	_____	

**Liabilities:**

Primary Residence (n/a if single family dwelling)	_____	calculate portion of mortgage debt attributed to tenant occupied space
Installment debt balance	_____	
Secondary Residence(s) (Debt)	_____	
Investment Property(s) (Debt)	_____	
Life Insurance Loans	_____	
Notes payable debt balance	_____	
Unpaid tax liability(s)	_____	
Partnership/Business liability	_____	
Past Due Taxes	_____	
Remediation	_____	
<b>Total liabilities</b>	_____	

**Net Worth (Assets minus Liabilities)** \_\_\_\_\_

3) **Financial Hardship Test**

**Taxable Income** \_\_\_\_\_

**Annual Expenses:**

Mortgage Principal of primary residence	_____	exclude mortgage interest & real estate payments - Schedule A of FITR
Auto Loan/Lease (monthly payment x 12)	_____	
Homeowners Insurance	_____	exclude if paid in mortgage payment
Auto/Life/Health/Disability Insurance premium(s)	_____	exclude health savings account annual payment - line 25 - FITR & self employed insurance annual payment - line 29 - FITR see chart B on next page
Medical Expenses	_____	
Tuition Expense (disabled dependent)	_____	
Employee required pension annual contribution	_____	
Day Care and/or Child Support and/or Alimony	_____	
Potential UST Funding	_____	
Living Expenses	_____	potential UST funding + 10 = annual debt

**Total Itemized Expenses** \_\_\_\_\_

**Determine Estimated Financial Hardship:**

(total itemized expenses divided by taxable income) = \_\_\_\_\_ %\*\*

\*\*In order to qualify for a 100% grant, 51% or higher must be achieved.

**\*\*If an Executor/Executrix is applying on behalf of an Estate, criteria #3 (financial hardship) is satisfied if the Liabilities of the Estate exceed its Assets (including primary residence and pensions, retirement plans, 401k, IRA) and the Estate must not be settled.**

**NEW JERSEY ECONOMIC DEVELOPMENT AUTHORITY**

**Income Level Letter**

Date:

To: Incentives Portfolio Management

My income does not meet the level which requires filing of annual Personal Federal Income Tax returns for the following years, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_.

APPLICANT'S NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

\_\_\_\_\_

SIGNATURE OF APPLICANT: \_\_\_\_\_

SIGNATURE OF CO-APPLICANT: \_\_\_\_\_





State of New Jersey  
Department of the Treasury

Division of Taxation

Governor Chris Christie • Lt. Governor Kim Guadagno

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## Business Assistance Tax Clearance

### Application and Fee Information

P.L. 2007, c. 101 requires that as a precondition to the award of business assistance or incentive or as a component of the application for business assistance or incentive, a person or business seeking a grant, loan, loan guarantee, or other monetary or financial benefit from a department or agency of State government shall obtain a Tax Clearance Certificate from the Director of the New Jersey Division of Taxation prior to the issuance of the grant, incentive or financial assistance.

Effective March 1, 2009, a fee will be required for all Applications for Tax Clearance – Business Assistance and Incentives.

- The application fee is \$75.00 for standard processing (a response within ten (10) business days).
- An expedited service (a response within three (3) business days) is available for \$200.00.
- The fee is non-refundable.
- The fee will cover updates, if needed for the application, for up to one year from the date of payment.
- A separate fee must be paid for each separate and distinct application.

The Application for Business Assistance Tax Clearance must be completed, signed by the applicant and submitted to the Division of Taxation. Payment must be made by check or money order. An application received without the fee will not be processed.

The application and check or money order (payable to New Jersey Division of Taxation) must be mailed or hand delivered to the following address.

New Jersey Division of Taxation  
Business Assistance Clearance Section  
50 Barrack Street - 9th Floor  
PO Box 272  
Trenton, NJ 08695-0272

E-mail or fax application submissions will not be accepted as of March 1, 2009.

Upon receipt of the signed form and payment, the Division will research the tax account of the applicant to ascertain compliance with its tax obligations. A response will be provided to the applicant and the agency.

If no liabilities exist, a Tax Clearance Certificate will be issued to the applicant promptly or at such time as all applicable taxes have been filed and paid in full.

If you have questions regarding this program or the new fee, please contact (609) 292-6400.

Email inquiries can be submitted

**NOTE:** A Tax Clearance Certificate will only be issued to businesses or individuals who are registered with the New Jersey Division of Revenue. If you need more information regarding the registration process, proceed to the [New Jersey Division of Revenue website](#)

#### \*\*\*\*\*IMPORTANT NOTE to CORPORATIONS\*\*\*\*\*

Corporations seeking a Tax Clearance for the purpose of dissolution, merger, withdrawal or reauthorization must submit [form A-5088-TC](#) with payment of a \$25.00 fee to Division of Taxation, PO Box 269, Trenton, NJ 08695-0269.

Last Updated: Monday, 12/12/11



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State of New Jersey  
 Division of Taxation  
 Business Assistance Clearance Section  
 50 Barrack Street - 9<sup>th</sup> Floor  
 P.O. Box 272  
 Trenton, NJ 08646-0272

**APPLICATION FOR TAX CLEARANCE - BUSINESS ASSISTANCE AND INCENTIVES**

Application Fee Required

Standard processing \$75.00

Expedited processing (a response within 3 business days) \$200.00

Legal Name of Applicant \_\_\_\_\_

Trade Name of Applicant \_\_\_\_\_

Business Location Address \_\_\_\_\_

Mailing Address for Clearance Certificate (if different from Business Location Address)

NJ Tax Registration # \_\_\_\_\_ FIC/TIN # \_\_\_\_\_

Type of Business \_\_\_\_\_

List All Officers or Partners on page 2 of application.

Please list on page 2 of this application any parent company, subsidiary or other related entity that will directly benefit from this assistance.

Name of Issuer State Agency NJEDA Due Date \_\_\_\_\_

Name of Assistance Program PUST Application# \_\_\_\_\_

Agency Contact Person Kathy Junghans

Agency Contact Address 36 West State Street, PO Box 990, Trenton, NJ 08625

Agency Contact Phone # (866) 534-7789 Agency Contact Fax # (609) 278-4774

Agency Contact Email Tanks@njeda.com

I certify that I am authorized to complete this tax clearance application; that it is true and complete; and that if any information contained in this tax clearance application is willfully false, I may be subject to penalty.

I understand that the Division of Taxation may communicate to the issuer State agency, the status of the tax compliance of the applicant. By signing this tax clearance application, I consent to the release of such general status information by the Division of Taxation.

\_\_\_\_\_  
 Signature of Authorized Representative Title Date

\_\_\_\_\_  
 Print Name Contact Phone Number \* Required\*

Name of Applicant \_\_\_\_\_ NJ Tax Registration # \_\_\_\_\_

Effective July 1, 2007, P.L. 2007, c. 101 established a tax clearance program for awards of certain business assistance and incentive programs, including but not limited to a grant, loan, loan guarantee, or other monetary or financial benefit issued by the State and its independent agencies and authorities to assist in the conduct or operation of a business, occupation, trade, or profession in the State. As a precondition to or as a component of the application process, the applicant must provide to the State agency a current tax clearance certificate issued by the Director of the Division of Taxation.

This application form is intended to provide the Division of Taxation with the necessary information to conduct its research and determine if the applicant is compliant with New Jersey tax laws such that a tax clearance certificate may be issued. If the Director determines that the applicant has not filed all required tax returns and has not paid all tax, penalties, interest, or fees due, the Director shall issue a notice to the applicant of the particulars to be resolved before a tax clearance certificate may be issued.

Effective March 1, 2009, a fee will be imposed for all Applications for Tax Clearance – Business Assistance and Incentives. The application fee is \$75.00 for standard processing. An expedited service (response within three (3) business days) is available for \$200.00. The fee is non-refundable and will cover updates, if needed for this application, for up to one year. Payment must be made by check or money order payable to the "New Jersey Division of Taxation".

**All Applications must be mailed or hand delivered to the Taxation address.  
Applications received without payment will not be processed.**

Questions about the tax clearance process may be directed to: (609) 292-8400.  
Questions about the award process should be directed to the specific State Agency noted on page 1.

The following information is required to verify and/or update our records.

List of Officers or Partners:		
Name	Address	Social Security #
Attach additional pages as necessary.		

**LIST RELATED ENTITIES THAT DIRECTLY BENEFIT FROM THIS ASSISTANCE**

Information on related entities: (Name, Address, Relationship, Taxpayer Identification Number & Type of Business)

I certify the information on this page is correct.

\_\_\_\_\_  
(Signature of Authorized Representative)

\_\_\_\_\_  
(Date)