

Dear New Jersey Employer,

Thank you for your participation in the Smart Moves for Business (SMFB) Program. NJDOT applauds your contribution to New Jersey's efforts to reduce traffic congestion and air pollution.

Enclosed is the Smart Moves for Business Program Narrative and instructions on how to complete the form. The Narrative is to be used to document your program activities and program costs. You must submit a Narrative to NJDOT if you plan to claim a tax credit for your SMFB program costs. The form is optional for other employers, but NJDOT is very interested in learning more about all worksite commute programs and encourages other employers also to submit a Program Narrative.

The Narrative includes five sections:

- Section 1 - Employer Information - Employer name, address, and contact person
- Section 2 - Other Worksite Information - Addresses of other participating worksites
- Section 3 - Program Services - Checklist of program services you offer at your worksite
- Section 4 - Program Costs - List of SMFB items for which you incurred costs and total program cost per participating employee
- Section 5 - Employee Travel Mode Data - report of employee survey data (OPTIONAL)

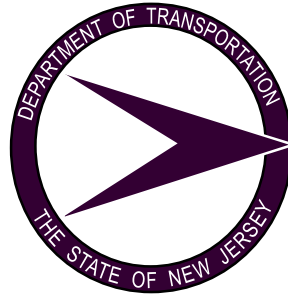
Please complete the Narrative and return it to NJDOT at the address shown in Section 4 of the form. There is no deadline for submitting the Narrative, but if you plan to claim a tax credit for your program costs, you must submit the Narrative before submitting your tax return.

If you have questions about the Narrative form or instructions, please call Andrew Swords at 609-530-2118, in the Department's Bureau of Freight Planning and Intermodal Coordination, Transportation Demand Management Unit.

Sincerely,

Kris Kolluri
Commissioner
New Jersey Department of Transportation

Enclosures



**NEW JERSEY
DEPARTMENT OF
TRANSPORTATION**

**SMART MOVES FOR BUSINESS
PROGRAM NARRATIVE**

**Narrative Forms
and Instructions**

January 2007



**New Jersey Department of Transportation
SMART MOVES FOR BUSINESS
PROGRAM NARRATIVE
Narrative Form and Instructions**

**Required for Employers Claiming SMFB Tax Credit
Optional for all Other Employers**

Thank you for participating in the Smart Moves for Business program, a voluntary program that encourages employers to participate in strategies that reduce traffic congestion and air pollution in New Jersey. Following is the SMFB Narrative Form and instructions to assist you to complete the form. In this Program Narrative, you will provide brief information about your SMFB Program.

Employers that choose to take a tax credit for SMFB expenses are required to submit Program Narratives. Submittal of a Narrative from other employers is voluntary, but NJDOT welcomes submittals from other employers also.

You may submit a Program Narrative at any time, but if you choose to take the SMFB tax credit, you must submit the Narrative prior to filing your tax return. If you incur eligible expenses not listed on an original Narrative, you may claim these additional expenses by submitting a revised Narrative that includes the additional expenses.

After completing the form, send it to NJDOT at the following address:

**New Jersey Department of Transportation
SMFB - Bureau of Freight Planning & Intermodal Coordination
Transportation Demand Management Unit
1035 Parkway Avenue, P.O. Box 600
Trenton, NJ 08625-0600**

If you have questions on the SMFB Program or on how to complete this form, contact NJDOT at (609) 530-2118 or contact your local transportation management association (TMA). TMA contact phone numbers are provided on page 6 of this booklet.

Instructions for Completing the Program Narrative

The following instructions refer to Section 1, Section 2, and Management Statement of the Narrative, shown on the facing page. Instructions for other Narrative sections are provided on the pages facing those sections.

SECTION 1 - Employer Information

In this section, indicate the full, legal name of the employer, and the full mailing address of this worksite. If the worksite street address is different from the mailing address, provide the street address. Indicate the number of employees working at this worksite.

Then, provide the name, title, phone number, and fax number (if available) of a contact person at the worksite.

Indicate also the Federal Tax ID number for the worksite and the tax period covered by the Narrative.

SECTION 2 - Other Worksite Information

Complete this section if SMFB services have been implemented at more than one worksite.

Indicate the number of worksites, in addition to the one described in Section 1, that are covered by the Narrative. Worksites of all sizes may be included in the program; both worksites with 100 or more employees and those with fewer than 100 employees. For each additional worksite, indicate the street address and number of employees who work at the site.

Space is provided to list three additional worksites. Attach additional sheets to list other worksites. If any of these worksites have different tax ID numbers, complete a separate Program Narrative for these sites.

MANAGEMENT STATEMENT

This Program Narrative must be signed by a manager or other senior staff member with responsibility for the SMFB Program. If this Narrative is submitted for tax credit documentation, the person signing the Narrative must have authority to sign legal, financial documents for the organization.

**SMART MOVES FOR BUSINESS (SMFB)
Program Narrative**

Thank you for participating in the Smart Moves for Business Program. Complete this Program Narrative form and send it to NJDOT, at the address shown in Section 4. For assistance with this section, refer to the instructions on the previous page.

SECTION 1 - EMPLOYER INFORMATION

Employer Name: _____

Worksite Address: _____

Street Address: _____

(if different from above) _____

Number of employees at this worksite: _____

Contact Person Name and Title: _____

Contact Person Phone: _____ **Fax:** _____

Tax ID: _____ **Tax period covered by this Narrative:** _____

SECTION 2 - OTHER WORKSITE INFORMATION

Number of additional worksites covered by this Narrative: _____

Street addresses of other participating worksites (attach an additional sheet if needed)

Worksite 1: _____

Number of employees at this worksite: _____

Worksite 2: _____

Number of employees at this worksite: _____

Worksite 3: _____

Number of employees at this worksite: _____

Management Statement: I confirm that the information contained in this Program Narrative is accurate and correct. Further, I agree to retain all Smart Moves for Business documents on file for four years and to make these documents available upon request for review by NJDOT or its agents.

Signature

Title

Date

SECTION 3 - Program Services

Indicate in this section, the “SMFB Commute Program Assistance Services” you provide to employees at participating worksites.

Column 1 lists some services you might be providing, but the list is not all inclusive. You might be offering additional or different services from those listed. Please list these other services as well, at the bottom of the list. Attach an additional page if needed to list all the services. You also may provide other details about the service, but are not required to do so.

Indicate with a check in the boxes in Column 2, the services you offered during the tax year. Check the “New Service” box, if the service was implemented during the tax year covered by this Narrative. Check the “Continued Service” box if the service was implemented before the start of this tax year. For strategies in the list that you did not offer, leave Column 2 blank.

SECTION 3 - PROGRAM SERVICES

Indicate the SMFB commute program assistance services you offer at participating worksites. In Column 2, check whether the service was initiated during the tax year, or continued from the previous year. For assistance with this section, refer to the instructions on the previous page. Attach additional sheets if needed.

Column 1	Column 2	
SMFB Commute Program Assistance Services	New Service	Continued Service
Commute Options Support Services		
1 General information about availability and use of commute options		
2 Ridematching service (in-house, through TMA, or other outside group)		
3 Transit information/schedules		
4 Emergency ride home (in-house or through TMA, or other outside group)		
5 Personal ridematching, trip planning, or ridesharer introductions		
6 On-site services (e.g., ATM, cafeteria, postal services, etc.)		
7 Bike lockers/racks		
8 Personal lockers, showers		
9 Transit passes sold on-site		
10 Preferential parking for ridesharers		
Commute Options Transportation Services		
11 Company cars available for ridesharing or mid-day trips		
12 Company-sponsored vanpool program or vanpool admin. assistance		
13 Shuttle service to train station, bus stop, or park & ride		
14 Mid-day shuttle service		
Commute Options Financial Incentives		
15 "Points" redeemable for cash, time off, merchandise, or other benefits		
16 Gift certificates or meal certificates		
17 Time-off with pay		
18 Subsidized fuel or auto maintenance for carpoolers or vanpoolers		
19 Discounted transit passes (e.g., Transitchek)		
20 Periodic financial payments to employees who use commute options		
21 Vanpool "empty seat" subsidy		
22 Prize drawings		
Alternative Work Arrangements		
23 Compressed work schedule (9/80, 4/40, 3/36, other)		
24 Telecommuting/teleworking		
25 Flexible work hours		
Other Services (list)		
26		
27		
28		

SECTION 4 - Program Costs

In this section, provide information on the costs you have incurred in developing, implementing, monitoring, and/or evaluating your SMFB program.

1) In Column 1, list the SMFB eligible services or activities for which expenses were incurred.

Eligible expenses fall into the following five categories.

- Administrative costs, such as personnel costs (excluding overhead) for staff with administrative roles for the SMFB program, and costs to hire outside firms to provide administrative services
- Facilities/vehicle costs, such as invoice costs for new or upgraded facilities that support commute alternatives (for example, bike racks, information displays, and rideshare vehicles)
- Financial incentives costs, direct expenditures, such as on-going or occasional subsidies, provided to employees using commute alternatives
- Marketing costs, including salary and benefits for staff developing SMFB promotions and promotional materials, and costs for outside firms providing these services
- Other program services costs, other expenses, approved by the Department, for services such as guaranteed ride home program and ridematching services, provided by an outside vendor

List each item separately, even if they fall into the same cost category. For example, if you incur marketing costs for in-house staff to design marketing materials and costs to print the materials, list these individual items separately.

2) In Column 2, enter the number of months each item listed in Column 1 was incurred. For example, if a salary cost is listed for staff to administer the program for a year, enter “12 months”. If a transit subsidy was offered from March through June, enter “4 months”. If an expense was a one-time cost, as for development and printing of marketing materials, enter “one-time cost”.

3) In Column 3, enter the total cost for the year for each item in Column 1. If the service is provided at more than one worksite, enter the total cost for all worksites covered by the Narrative (same tax ID). At the bottom of the list, add the annual costs of individual expense items and enter this number in “Total annual cost for all expense items”.

4) Next, enter the “number of participating employees” in the box provided, For tax years 1998 through 2007, a “participating employee” is defined as “an employee participating in a commute alternative at least one day per week”, regardless of the time of day he/she is scheduled to report to the work location.

You may develop the number of participating employees by any method, with appropriate documentation. SMFB does not require employee surveys, but you may conduct an employee survey as a method to determine the number of participating employees.

5) Last, calculate the cost per participating employee by dividing the “Total annual cost” by the “Number of participating employees”. Enter this number in the bottom box.

SECTION 4 - PROGRAM COSTS

Please list, in Column 1, the items for which you incurred SMFB expenses during the tax year covered by this Narrative. In Column 2, indicate the number of months during which this expense was incurred. In Column 3, indicate the actual or estimated annual cost of this expense item. For more information about completing this form, refer to the instructions on the previous page. Attach additional sheets if needed.

Column 1	Column 2	Column 3
SMFB Program Expense Item	Implementation Period (Number of months)	Annual Cost
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
Total annual cost of all expense items		\$
Number of PARTICIPATING EMPLOYEES (all participating worksites)		
Cost per PARTICIPATING EMPLOYEE (Total cost/participating employees)		\$

Send this form to: **New Jersey Department of Transportation**
SMFB - Bureau of Freight Planning & Intermodal
Coordination
1035 Parkway Ave., P.O. Box 600
Trenton, NJ 08625-0600

SECTION 5 - Employee Travel Mode Data (OPTIONAL)

Under the SMFB program, you are not required to conduct employee commute surveys, but you may want to conduct a survey to help you select commute services that are desirable to your employees, to track your program's progress, and/or to determine the number of "Participating Employees", information required in Section 4 for the tax credit submittal.

If you do conduct an employee survey, you may report the results in Section 5 - Employee Travel Mode Data. *This section is optional for all employers*, but the Department encourages you to provide this information, for possible research use by the Department.

Employers that prepared employer plans under the mandatory Employer Trip Reduction Program may notice some similarities to the survey report required for ETRP, but this form has been simplified, to report only actual commute activity. The ETRP adjustments for "day care", "survey non-respondents", and "shifting out of the peak", have been removed, because SMFB partners are not required to meet an average passenger occupancy (APO) target.

The form is designed to report information from a survey of employees' commute travel for a work week. For most worksites, this "work week" will be Monday through Friday, but it could be a full seven-day week for some worksites. You may develop your own survey, or your local transportation management association (TMA) can provide a sample survey, at your request, for you to use.

To complete this form, follow the steps outlined below, reporting the results of your employee survey.

- 1) **Column 1 of the form lists 13 common commute modes.** Eleven of the modes refer to ways employees can travel to the worksite: drive alone or dropped off, five carpool modes (distinguished by occupancy), two vanpool modes (distinguished by occupancy), transit, walking, and biking. The other two modes, teleworking/telecommuting and compressed work schedules, account for commute trips reduced through alternative work schedule arrangements.
- 2) **In Column 2, Weekly Employee Trips, enter the number of employee commute trips made (by all employees together) during the survey week in each of the commute modes listed in Column 1.** For example, if 10 employees each used transit five days during the week, you would enter "50" in Column 2 of line i) "Bus, train, or other transit".
- 3) **Next, divide the numbers in Column 2 by the numbers of "Employees per Vehicle" in Column 3.** Enter the results for each commute mode in Column 4, Weekly Vehicle Trips. Note that "0" has been entered already for lines i) through m), as these modes produce no worksite vehicle trips.
- 4) **Then, total the numbers in Column 2** and enter the sum in the box on line n). This is the total number of weekly employee trips, made by all commute modes. **Also total the numbers in Column 4** and enter this sum in the box on line o). This is the total number of weekly vehicle trips by all modes.

- 5) **Last, calculate the average occupancy of vehicles traveling to your worksite**, by dividing the “Weekly Employee Trips” (line n)), by the “Weekly Vehicle Trips” (line o)). Enter this number in the box on line p).

SECTION 5 - EMPLOYEE TRAVEL MODE DATA (optional)

If you conducted an employee travel survey, you may report the survey results using this form. For assistance in completing this form, refer to the instructions on the facing page.

Column 1 Commute Mode	Column 2 Weekly Employee Trips	Column 3 Employees/ Vehicle	Column 4 Weekly Vehicle Trips
a) Drove alone/dropped off	<input type="text"/>	divided by 1 =	<input type="text"/>
b) 2-person carpool	<input type="text"/>	divided by 2 =	<input type="text"/>
c) 3-person carpool	<input type="text"/>	divided by 3 =	<input type="text"/>
d) 4-person carpool	<input type="text"/>	divided by 4 =	<input type="text"/>
e) 5-person carpool	<input type="text"/>	divided by 5 =	<input type="text"/>
f) 6-person carpool	<input type="text"/>	divided by 6 =	<input type="text"/>
g) Vanpool - 7-9 occupants	<input type="text"/>	divided by 8 =	<input type="text"/>
h) Vanpool - 10+ occupants	<input type="text"/>	divided by 12 =	<input type="text"/>
i) Bus, train, or other transit	<input type="text"/>		0
j) Walked	<input type="text"/>		0
k) Bicycled	<input type="text"/>		0
l) Telework/telecommute days*	<input type="text"/>		0
m) Compressed schedule days off*	<input type="text"/>		0
n) WEEKLY EMPLOYEE TRIPS	<input type="text"/>		
(Sum of Lines a) thru m), column 2)			
o) WEEKLY VEHICLE TRIPS			<input type="text"/>
(Sum of Lines a) thru m), column 4)			
p) AVERAGE OCCUPANCY			<input type="text"/>
(Line n) / Line o))			

* On line l), enter the number of telework days (days employees teleworked AWAY FROM the worksite).
 On line m), enter the number of compressed work schedule days off (week days NOT at the worksite).

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TMAs Are Available to Help You

Free assistance is available for your Smart Moves for Business program from eight New Jersey transportation management associations (TMAs). TMAs, which serve specific geographic areas, are non-profit organizations of employers and government, working together to solve local transportation problems. TMAs can assist you to complete this Program Narrative form and provide other services that could be useful to you in developing, implementing, promoting, and monitoring your SMFB program.

New Jersey TMAs:

Cross-County Connection TMA Burlington, Camden, Atlantic, Cape May, Salem, Cumberland and Gloucester Counties	(856) 596-8228 www.transportationchoices.com
Greater Mercer TMA Mercer & Ocean Counties	(609) 452-1491 www.gmtma.org
Hudson TMA Hudson County	(201) 795-4555 www.hudsontma.org
HART Commuter Information Services Hunterdon County	(908)788-5553 www.hart-tma.com
Keep Middlesex Moving Middlesex County	(732) 745-4465 www.kmm.org
Meadowlink Bergen, and Monmouth Counties, and urban portions of Essex, Passaic, and Union	(201) 939-4242 www.meadowlink.org
Ridewise Somerset County	(908) 704-1011 www.ridewise.org
TransOptions Morris, Sussex, Warren, and the suburban portions of Essex, Passaic and Union Counties	(973) 267-7600 www.TransOptions.org

Special Notes for Employers Claiming the SMFB Tax Credit

The maximum tax credit that an employer can claim is as follow:

<u>Corporate Business Tax Return:</u>	<u>For Tax Periods Beginning On:</u>	<u>For Tax Periods Ending On:</u>	<u>CBT Rate</u>	<u>Max Per Participating Employee</u>
1998-2007*	1/1/98 to 12/1/06	12/31/98 to 12/31/07	10%	\$100

The form to be used to claim a SMFB tax credit is **Form Number 307 and is known as the “Smart Moves for Business Program Ride Share Tax Credit Form”**, which should be attached to your corporate tax return.

You are not required to show proof of compliance with the Program when you submit the Form 307. No documentation needs to be attached to the tax credit form. If the Department does not accept your Program Narrative, you will be required to file an amended return. If the Division of Taxation conducts an audit of your tax return, you will be required to show a copy of the letter from the Department that approved your Program Narrative as proof of compliance with this rule. The Department of Transportation approves the eligibility of costs and the reasonableness of the Program Narrative. The Division of Taxation reviews and approves the mathematical calculation of the tax credit.

If you have questions about corporate tax compliance, contact the Division of Taxation at 609-588-2200. If you wish to order any forms or instructional materials, call 1-800-323-4400 or place your order by fax to 609-588-4500.

Additionally, the Division of Taxation has a web site: <http://www.state.nj.us/treasury/taxation/>. You also may write to: The State of New Jersey, Division of Taxation, Taxpayers’ Service Branch, Office of Communications, P.O. Box 281, Trenton, New Jersey 08646-0281.