

Government Liquidation

RE-SALE/TAX-EXEMPTION FAX COVER SHEET

**Please fax this cover sheet along with your
re-sale/tax exemption documentation to 480-609-5840**

Buyers must submit re-sale/tax-exemption documentation from the state in which they are doing business as well as the state(s) where they are purchasing property. Submission of all appropriate tax exemption form(s) must be received by GL before 5:00 p.m. ET on the date the sales event in which the Buyer is participating closes.

Number of pages including cover _____

Customer Name _____

Company Name _____

Fax Number _____

***Customer Number** _____

Please indicate which state's tax forms you are submitting

- | | | | |
|--------------------------------------|--|---|---|
| <input type="checkbox"/> Alabama | <input type="checkbox"/> Illinois | <input type="checkbox"/> Montana | <input type="checkbox"/> Puerto Rico |
| <input type="checkbox"/> Alaska | <input type="checkbox"/> Indiana | <input type="checkbox"/> Nebraska | <input type="checkbox"/> Rhode Island |
| <input type="checkbox"/> Arizona | <input type="checkbox"/> Iowa | <input type="checkbox"/> Nevada | <input type="checkbox"/> South Carolina |
| <input type="checkbox"/> Arkansas | <input type="checkbox"/> Kansas | <input type="checkbox"/> New Hampshire | <input type="checkbox"/> South Dakota |
| <input type="checkbox"/> California | <input type="checkbox"/> Kentucky | <input type="checkbox"/> New Jersey | <input type="checkbox"/> Tennessee |
| <input type="checkbox"/> Colorado | <input type="checkbox"/> Louisiana | <input type="checkbox"/> New Mexico | <input type="checkbox"/> Texas |
| <input type="checkbox"/> Connecticut | <input type="checkbox"/> Maine | <input type="checkbox"/> New York | <input type="checkbox"/> Utah |
| <input type="checkbox"/> Delaware | <input type="checkbox"/> Maryland | <input type="checkbox"/> North Carolina | <input type="checkbox"/> Vermont |
| <input type="checkbox"/> Florida | <input type="checkbox"/> Massachusetts | <input type="checkbox"/> North Dakota | <input type="checkbox"/> Virginia |
| <input type="checkbox"/> Georgia | <input type="checkbox"/> Michigan | <input type="checkbox"/> Ohio | <input type="checkbox"/> Washington |
| <input type="checkbox"/> Guam | <input type="checkbox"/> Minnesota | <input type="checkbox"/> Oklahoma | <input type="checkbox"/> West Virginia |
| <input type="checkbox"/> Hawaii | <input type="checkbox"/> Mississippi | <input type="checkbox"/> Oregon | <input type="checkbox"/> Wisconsin |
| <input type="checkbox"/> Idaho | <input type="checkbox"/> Missouri | <input type="checkbox"/> Pennsylvania | <input type="checkbox"/> Wyoming |

*Your **customer number** is an eight-digit number starting with 770...and is available on the top left corner of your invoice as well as at the top of the page on your "Profile" tab.

Scottsdale Support Office
15051 N Kierland Blvd. ♦ 3rd Floor ♦ Scottsdale, Arizona 85254
Fax: (480) 609-5840 ♦ Customer Service Hotline: (480) 367-1300
Website: www.govliquidation.com

Form ST-3NR

RESALE CERTIFICATE FOR NON-NEW JERSEY VENDORS

For use **ONLY** by out-of-state vendors not required to be registered in New Jersey

THIS FORM IS NOT VALID UNLESS COMPLETED IN ITS ENTIRETY.

Please read and comply with instructions on both sides of this certificate.

SELLER

Name Government Liquidation

Address 15051 N. Kierland Blvd., 3rd Fl., Scottsdale, AZ 85254

New Jersey Tax Registration Number _____

PURCHASER

Name _____

Business Location _____

State(s) of Registration _____

Out-of-State Registration Number(s) _____

Type of Business (e.g., retailer, wholesaler, manufacturer, repair shop) _____

Description of Item(s) Sold, Serviced or Leased: _____

Description of Item(s) Purchased: _____

This merchandise or service is being purchased for (check applicable item)

- Resale in its present form
- Resale as a physical component of a product produced or repaired by the buyer
- Lease (outside New Jersey)

The purchaser certifies it has no place of business, employees, independent contractors, service activities, or leased tangible personal property in New Jersey, is not required to be registered with the New Jersey Division of Taxation, and in fact is not registered with the New Jersey Division of Taxation.

The purchaser further certifies that if any property purchased tax free is used or consumed by the firm in New Jersey making it subject to New Jersey sales and use tax, the purchaser will pay the proper tax to the Division of Taxation.

Under penalties of perjury I swear or affirm that the information on this form is true and correct to the best of my knowledge.

Authorized Signature _____

(Owner, Partner, Corporate Officer)

Title _____ Date _____

Address _____

This section MUST be completed when purchaser takes delivery of goods in New Jersey:

Signature of person taking delivery (if different from above) . . . _____

IdentificationType of ID: _____
(e.g., driver's license, credit card with photograph)

Number: _____

**INSTRUCTIONS FOR USE OF RESALE CERTIFICATES
FOR NON-NEW JERSEY VENDORS ST-3NR**

1. **Good Faith** - In general, a vendor who accepts an exemption certificate in “good faith” is relieved of liability for collection or payment of tax upon the transaction covered by the certificate. The question of “good faith” is one of fact and depends upon a consideration of all the conditions surrounding the transaction. A vendor is presumed to be familiar with the law and the regulations applicable to the business in which it deals.

In order for “good faith” to be established, the following conditions must be met:

- (a) This certificate must contain no statement or entry which the seller or lessor knows, or has reason to know, is false or misleading.
- (b) This certificate must state a proper basis for the exemption.
- (c) This certificate must be dated and executed in accordance with the published instructions, and must be complete and regular in every respect.

The vendor may therefore accept this resale certificate in “good faith” as a basis for exempting sales to the signatory purchaser provided that:

- (a) The purchaser has entered all information required on the form, including the purchaser’s state(s) of registration and the registration numbers issued by each state in which it is registered.
 - (b) The vendor has no reason to believe that the property to be purchased is of a type not ordinarily used in the purchaser’s business for resale in the manner described in this certificate.
 - (c) The vendor has no reason to believe that the purchaser has a place of business, employees, independent contractors or service activities or leases tangible personal property in New Jersey.
2. **Improper Certificate** - Sales transactions which are not supported by properly executed exemption certificates are deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the seller.
 3. **Retention of Certificates** - Certificates must be retained by the seller for a period of not less than four years from the date of the sale covered by the certificate.

EXAMPLES OF PROPER USE OF RESALE CERTIFICATE FOR NON-NEW JERSEY VENDORS

- (a) A craftsman registered in Pennsylvania as a retail and wholesale seller of furniture comes to New Jersey to purchase lumber which he will use in making furniture.
- (b) A merchant registered as a retail seller of books in Connecticut purchases books for his inventory from a New Jersey dealer and sends his employee to pick up the merchandise.
- (c) A computer store owner registered as a retailer in Wisconsin purchases canned software for her inventory while attending a trade show in New Jersey, and carries it away from the show herself.

EXAMPLES OF IMPROPER USE OF RESALE CERTIFICATE FOR NON-NEW JERSEY VENDORS

- (a) A lumber dealer may not accept an ST-3NR from a contractor who intends to use it in working on his customers’ real property, because under New Jersey law, contractors are considered to be the retail purchasers of the construction materials that they use.
- (b) A bookseller may not accept an ST-3NR from a doctor who is purchasing books for patients to read in her waiting room, because this would not be a purchase for resale.
- (c) A candy wholesaler may not accept an ST-3NR from a purchaser who shows a New Jersey store address on the form, because this information would give the vendor reason to believe that the purchaser should be registered in New Jersey.
- (d) A plant nursery may not accept an ST-3NR from a New York florist who requests delivery of the plants by common carrier to his New York location, because this would not be a New Jersey sale.

REPRODUCTION OF RESALE CERTIFICATE FORMS: Private reproduction of both sides of resale certificates may be made without the prior permission of the Division of Taxation.

HAVE A QUESTION? Contact: NJ Division of Taxation, Technical Services, Taxpayer Services Branch/OCE, PO Box 281, Trenton, NJ 08695-0281, Telephone: (609) 292-6400.

**State of New Jersey
DIVISION OF TAXATION**

**SALES TAX
FORM ST-3**

RESALE CERTIFICATE

The seller must collect the tax on a sale of taxable property or services unless the purchaser gives him a properly completed New Jersey exemption certificate.

PURCHASER'S NEW JERSEY
CERTIFICATE OF AUTHORITY NUMBER

To be completed by purchaser and given to and retained by seller. See instructions on back.
Seller should read and comply with the instructions given on both sides of an exemption certificate.

TO Government Liquidation Date _____
(Name of Seller)

15051 N. Kierland Blvd., 3rd FL.

Scottsdale

AZ

85254

Address

City

State

Zip

The undersigned certifies that:

- (1) He holds a valid Certificate of Authority (number shown above) to collect State of New Jersey Sales and Use Tax.
- (2) He is principally engaged in the sale of (indicate nature of merchandise or service sold):

- (3) The merchandise or services being herein purchased are described as follows:

- (4) The **merchandise** described in (3) above is being purchased: *(check one or more of the blocks which apply)*
 - (a) For resale in its present form.
 - (b) For resale as converted into or as a component part of a product produced by the undersigned.
 - (c) For use in the performance of a taxable service on personal property, where the property which is the subject of this Certificate becomes part of the property being serviced or is later transferred to the purchaser of the service in conjunction with the performance of the service.
- (5) The services described in (3) above are being purchased: *(check the block which applies)*
 - (a) By a vendor who will either collect the tax or will resell the services.
 - (b) To be performed on personal property held for sale.

I, the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Resale Certificate, and it is my belief that the seller named herein is not required to collect the sales or use tax on the transaction or transactions covered by this Certificate. The undersigned purchaser hereby swears (under the penalties for perjury and false swearing) that all of the information shown in this Certificate is true.

NAME OF PURCHASER

(as registered with the New Jersey Division of Taxation)

(Address of Purchaser)

By

(Signature of owner, partner, officer of corporation, etc.)

(Title)

INSTRUCTIONS FOR USE OF RESALE CERTIFICATES - ST-3

- 1. Good Faith** - In general, a seller or lessor who accepts an exemption certificate in “good faith” is relieved of liability for collection or payment of tax upon transaction covered by the certificate. The question of “good faith” is one of fact and depends upon a consideration of all the conditions surrounding the transaction. A vendor is presumed to be familiar with the law and the regulations pertinent to the business in which he deals.

In order for “good faith” to be established, the following conditions must be met:

- (a) The certificate must contain no statement or entry which the seller or lessor knows, or has reason to know, is false or misleading.
- (b) The certificate must be an officially promulgated certificate form or a substantial and proper reproduction thereof.
- (c) The certificate must be dated and executed in accordance with the published instructions, and must be complete and regular in every respect.

The vendor may, therefore, accept this “good faith” Resale Certificate as a basis for exempting sales to the signatory purchaser provided that:

- (d) The purchaser’s Certificate of Authority number, indicating that the purchaser is registered with the New Jersey Division of Taxation, is entered on the face of the Certificate.
 - (e) The purchaser has entered all other information required on the form.
 - (f) The vendor has no reason to believe that the property to be purchased is of a type not ordinarily used in the purchaser’s business for the purpose described in this Certificate.
- 2. Improper Certificate** - Sales transactions which are not supported by properly executed exemption certificates are deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the seller.
 - 3. Correction of Certificate** - In general, sellers have 60 days after date of sale to obtain a corrected certificate where the original certificate lacked material information required to be set forth in said certificate or where such information is incorrectly stated.
 - 4. Additional Purchases by Same Purchaser** - This certificate will serve to cover additional purchases by the same purchaser of the same general type of property. However, each subsequent sales slip or purchase invoice based on this Certificate must show the purchaser’s name, address and New Jersey Certificate of Authority number for purpose of verification.
 - 5. Retention of Certificates** - Certificates must be retained by the seller for a period of not less than three years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the vendor and available for inspection on or before the 60th day following the date of the transaction to which the certificate relates.

EXAMPLES OF PROPER USE OF RESALE CERTIFICATE

- a. A retail household appliance store owner issues a Resale Certificate when purchasing household appliances from a supplier for resale.
- b. A furniture manufacturer issues a Resale Certificate to cover the purchase of lumber to be used in manufacturing furniture for sale.
- c. An automobile service station operator issues a Resale Certificate to cover the purchase of auto parts to be used in repairing customer cars.

EXAMPLES OF IMPROPER USE OF RESALE CERTIFICATE

In the examples below, the vendor should not accept Resale Certificates, but should insist upon payment of the sales tax.

- a. A lumber dealer can not accept a Resale Certificate from a tire dealer who is purchasing lumber for use in altering his premises.
- b. A distributor may not issue a Resale Certificate on purchases of cleaning supplies and other materials for his own office maintenance, even though he is in the business of distributing such supplies.
- c. A retailer may not issue a Resale Certificate on purchases of office equipment for his own use, even though he is in the business of selling office equipment.
- d. A supplier can not accept a Resale Certificate from a service station owner who purchases tools and testing equipment for use in his business.

REPRODUCTION OF RESALE CERTIFICATE FORMS: Private reproduction of both sides of Resale Certificates may be made without the prior permission of the Division of Taxation.

Have a question? Write:

Division of Taxation, Technical Services, Taxpayer Services Branch/OCE, PO Box 281, Trenton, NJ 08695-0281

ST-4 (2-00, R-12)

State of New Jersey
DIVISION OF TAXATION

SALES TAX

FORM ST-4

ELIGIBLE NONREGISTERED
PURCHASER: SEE INSTRUCTIONS **

PURCHASER'S NEW JERSEY
CERTIFICATE OF AUTHORITY NUMBER

EXEMPT USE CERTIFICATE

To be completed by purchaser and given to and retained by seller.
Please read and comply with the instructions given on both sides of this certificate.

TO Government Liquidation Date _____
(Name of Seller)

15051 N. Kierland Blvd., Scottsdale AZ 85254
Address City State Zip

The undersigned certifies that there is no requirement to pay the New Jersey Sales and/or Use Tax on the purchase or purchases covered by this Certificate because the tangible personal property or services purchased will be used for an exempt purpose under the Sales & Use Tax Act.

The tangible personal property or services will be used for the following exempt purpose:

The exemption on the sale of the tangible personal property or services to be used for the above described exempt purpose is provided in subsection N.J.S.A. 54:32B- [] (See reverse side for listing for principal exempt uses of tangible personal property or services and fill in the block with proper subsection citation).

I, the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Exempt Use Certificate, and it is my belief that the seller named herein is not required to collect the sales or use tax on the transaction or transactions covered by this Certificate. The undersigned purchaser hereby swears under the penalties for perjury and false swearing that all of the information shown in this Certificate is true.

NAME OF PURCHASER (as registered with the New Jersey Division of Taxation)

(Address of Purchaser)

By _____
(Signature of owner, partner, officer of corporation, etc.) (Title)

INSTRUCTIONS FOR USE OF EXEMPT USE CERTIFICATES - ST-4

- 1. Good Faith** - In general, a vendor who accepts an exemption certificate in "good faith" is relieved of liability for collection or payment of tax upon the transaction covered by the certificate. The question of "good faith" is one of fact and depends upon a consideration of all the conditions surrounding the transaction. A vendor is presumed to be familiar with the law and the regulations pertinent to the business in which he deals.

In order for "good faith" to be established, the following conditions must be met:

- (a) The certificate must contain no statement or entry which the vendor knows, or has reason to know, is false or misleading.
 - (b) The certificate must be an officially promulgated certificate form or a substantial and proper reproduction thereof.
 - (c) **The certificate must be dated and executed in accordance with the published instructions, and must be complete and regular in every respect.**
 - (d) The purchaser's Certificate of Authority number, indicating that the purchaser is registered with the New Jersey Division of Taxation, is entered on the face of the Certificate.
 - (e) The purchaser has entered all other information required on the form.
 - (f) The vendor has no reason to believe that the property or service to be purchased is not entitled to exemption under the Sales & Use Tax Act.
- 2. Improper Certificate** - Sales transactions which are not supported by properly completed and executed exemption certificates shall be deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the purchaser at the time of the sale and the vendor upon audit.
 - 3. Retention of Certificates** - Certificates must be retained by the vendor for a period of not less than four years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the vendor and available for inspection on or before the 60th day following the date of the transaction to which the certificate relates.
 - 4. Common exempt uses** of property or services for which the ST-4 is applicable follow.

NOTE: The descriptions are general and do not necessarily cover every exempt use or service or every condition for exemption. Further information is available from the Division of Taxation.

- Sales of machinery and equipment for use directly and primarily in the production of property by manufacturing, processing, assembling or refining. N.J.S.A. 54:32B-8.13a.
 - Sales of equipment to a telecommunication service provider subject to the jurisdiction of the BPU or the FCC for use directly and primarily in providing interactive telecommunications services for sale. N.J.S.A. 54:32B-8.13c.
 - Sales of tangible personal property for use directly and exclusively in experimental research and development in the laboratory sense. N.J.S.A. 54:32B-8.14.
 - Sales of wrapping materials or non-returnable containers for use in the delivery of tangible personal property or sales of containers for use in a farming enterprise. N.J.S.A. 54:32B-8.15.
 - Sales of busses to regulated bus companies for public passenger transportation or to carriers for use in school children transportation services. N.J.S.A. 54:32B-8.28.
 - Sales of equipment for use directly and primarily in the production department of a newspaper plant or for use in the production of property for sale by a commercial printer. N.J.S.A. 54:32B-8.29.
 - Sales of advertising material to be published in a newspaper. N.J.S.A. 54:32B-8.30.
 - Sales of aircraft or repair services to an "air carrier," and repairs to certain business aircraft, including machinery or equipment installed on such. N.J.S.A. 54:32B-8.35.
 - Sales of equipment used exclusively to sort and prepare solid waste for recycling or in recycling (does not include motor vehicles). N.J.S.A. 54:32B-8.36.
 - Sales of advertising materials for out-of-state distribution and sales of direct-mail services rendered in connection with the distribution of such materials to out-of-state recipients. N.J.S.A. 54:32B-8.39.
 - Sales of commercial trucks, truck tractors and semi-trailers which are properly registered and 1) have a gross vehicle weight rating in excess of 26,000 pounds; or 2) are operated actively and exclusively for the carriage of interstate freight under a certificate or permit issued by the Interstate Commerce Commission; or 3) are registered as a farm vehicle under the Motor Vehicle Statute (N.J.S.A. 39:3-24 and 25) and have a gross vehicle weight rating in excess of 18,000 pounds. N.J.S.A. 54:32B-8.43.
 - Sales of machinery and equipment used directly and primarily in producing broadcast programming or cable/satellite television programming. N.J.S.A. 54:32B-8.13e.
 - Sales of tangible property for use directly and primarily in the production of film or video for sale, including motor vehicles, parts, supplies and services to such property.. N.J.S.A. 54:32B-8.49.
 - Sales of commercial ships and charges for components, repair and alteration services for commercial ships. N.J.S.A. 54:32B-8.12.
- 5. Eligible Nonregistered Purchaser** - If the purchaser is not required to be registered for sales and use tax purposes in New Jersey, in the box at the top, left corner of the form marked "Eligible Nonregistered Purchaser" the purchaser is required to place one of the following in order of preference: 1) the Federal Identification Number of the business; 2) the purchaser's I.C.C. permit number.

Private reproduction of both sides of the Exempt Use Certificates may be made without the prior permission of the Division of Taxation.

FOR MORE INFORMATION WRITE:

NJ Division of Taxation, TSB/OCE, PO Box 281, Trenton, NJ 08695-0281. Call Center (609) 292-6400.

State of New Jersey
DIVISION OF TAXATION

Eligible Nonregistered Purchaser
(See Instructions)

Purchaser's New Jersey
Tax Registration Number

SALES TAX

FORM ST-7

FARMER'S EXEMPTION CERTIFICATE

To be completed by purchaser and given to and retained by seller.

The seller must collect the tax on a sale of taxable property or services unless the purchaser gives him a properly completed New Jersey exemption certificate.

TO Government Liquidation Date _____
(Name of Seller)

15051 N. Kierland Blvd.,
(Address)

Scottsdale AZ 85254
(City) (State) (Zip)

Check applicable box:
 Single Purchase Certificate
 Blanket Certificate

The purchaser certifies that it is exempt from payment of the Sales and Use Tax on purchases to be made from the seller because the property or service is to be used for an exempt purpose described in N.J.S.A. 54:32B-8.16 of the Sales and Use Tax Act as follows:

"Sales of tangible personal property and production and conservation services to a farmer for use and consumption directly and primarily in the production, handling and preservation for sale of agricultural or horticultural commodities at the farming enterprise of that farmer."

Description of agricultural or horticultural commodities produced at the purchaser's farmer enterprise:

Description of tangible personal property or service purchased: _____

(Name of individual, partnership, association, or corporation)

(Business address)

By _____
(Signature of individual farm owner, partner, officer of corporation or other qualified representative)

INSTRUCTIONS

This certificate must be presented to a seller when making an exempt purchase. The farmer's exemption does not apply to purchases which will not be used directly and primarily in farm production. The purchases of automobiles, certain other motor vehicles, natural gas, electricity and any materials used to build a building or structure (except silos, greenhouses, grain bins and manure handling facilities) are taxable regardless of the intended use on a farm or by a farmer.

INSTRUCTIONS FOR USE OF FARMER'S EXEMPTION CERTIFICATE (ST-7)

- 1. Scope of Farmer's Exemption** - This certificate may be used only by businesses that are treated as "farming enterprises" under N.J.S.A. 54:32B-8.16 of the Sales and Use Tax Act. A "farming enterprise" means an enterprise using land to raise agricultural or horticultural commodities for sale. Farming enterprises include, but are not limited to, enterprises producing dairy products, poultry, feed crops, fruit, vegetables, livestock, fur animals, timber, ornamental plants, bees and apiary products.

Note: For sales and use tax purposes, a "farming enterprise" does not include an enterprise that is primarily engaged in boarding or training horses or in selling agricultural or horticultural products produced by others.

The farmer's exemption applies only to sales of tangible personal property or services which will be used directly and primarily in agricultural or horticultural production. It does not apply to sales of: motor vehicles, natural gas, electricity, or property to be used to construct a building or structure (with the exception of silos, greenhouses, grain bins, or manure handling facilities).

Note: When purchasing a truck or truck tractor with a gross vehicle weight rating of more than 18,000 pounds which is registered with the New Jersey Division of Motor Vehicles as a farm vehicle or a commercial over-the-road truck with a gross vehicle weight rating over 26,000 pounds which is registered in New Jersey, the purchaser must use an Exempt Use Certificate (ST-4) rather than a Farmer's Exemption Certificate. See N.J.S.A. 54:32B-8.43.

- 2. Good Faith** - In general, a vendor who accepts an exemption certificate in "good faith" is relieved of liability for collection or payment of tax upon the transaction covered by the certificate. The question of "good faith" is one of fact and depends upon a consideration of all the conditions surrounding the transaction. A vendor is presumed to be familiar with the law and the regulations applicable to the business in which it deals.

In order for "good faith" to be established, the following conditions must be met:

- (a) This certificate must contain no statement or entry which the seller or lessor knows, or has reason to know, is false or misleading.
- (b) This certificate must state a proper basis for the exemption.
- (c) This certificate must be dated and executed in accordance with the published instructions, and must be complete and regular in every respect.

The vendor may therefore accept this resale certificate in "good faith" as a basis for exempting sales to the signatory purchaser provided that:

- (a) The purchaser has entered all information required on the form.
- (b) The vendor has no reason to believe that the purchaser is not in the business of farming.
- (c) The vendor has no reason to believe that the goods purchased will not be used directly and primarily in producing farm products for sale.

- 3. Blanket Certificates** - A vendor may permit a purchaser to file a blanket Farmer's Exemption Certificate to cover future purchases of similar items of tangible personal property. However, each subsequent sales slip or purchase invoice based on such blanket certificate must be clearly marked with the purchaser's name, address, and identification number.

- 4. Eligible Nonregistered Purchaser** - If the purchaser is not required to be registered with the New Jersey Division of Taxation and does not have a New Jersey Tax Registration Number, the purchaser is required to place either its Federal Identification Number or, if a sole proprietor, his Social Security Number in the box at the top, right corner of the form marked "Eligible Nonregistered Purchaser." **Note:** Any New Jersey farmer who is not a sole proprietor, or who sells any goods or services subject to sales tax, or who is an employer, must be registered with the New Jersey Division of Taxation and therefore cannot be an "eligible nonregistered purchaser".

- 5. Improper Certificate** - Sales transactions which are not supported by properly executed exemption certificates are deemed to be taxable retail sales. The burden of proof that the tax was not required to be collected is upon the seller.

- 6. Retention of Certificates** - Certificates must be retained by the seller for a period of not less than four years from the date of the sale covered by the certificate.

REPRODUCTION OF FARMER'S EXEMPTION CERTIFICATES:

Private reproduction of both sides of these certificates may be made without the prior permission of the Division of Taxation.

HAVE A QUESTION?

Contact: NJ Division of Taxation, TSB/OCE, PO Box 281, Trenton, NJ 08695-0281. Call Center (609) 292-6400.