

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 \_\_\_\_\_ Date \_\_\_\_\_  
(Name of Seller)

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 vendor or purchaser.
- 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 diabetic supplies, prosthetic aids, durable medical equipment, etc. N.J.S.A.54:32b-8.1.
  - 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 BRC 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 primarily in experimental research and development of products. N.J.S.A. 54:32B-8.14.
  - Sales of wrapping materials for use in the delivery of tangible personal property. N.J.S.A. 54:32B-8.15.
  - Sales of locomotives, railroad cars, track materials, etc. to a railroad whose rates are regulated by the BPU or the ICC.
  - 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 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 to be published in a newspaper. N.J.S.A. 54:32B-8.30.
  - Sales of aircraft or repair services to an air carrier. 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 registered in New Jersey 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, other than that used in tower construction to a commercial broadcaster operating under an F.C.C. license. N.J.S.A. 54:32B-8.13c.
- 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, or
  3. the individual's social security number in those instances where none of the previous numbers are available.

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, Taxpayer Information Service, 50 Barrack Street, CN 269, Trenton, NJ 08646