



United States Department of State

*Office of Foreign Missions
Washington, D.C. 20520*

October 18, 2013

NOTICE

Streamlined Sales and Use Tax Agreement Certificate of Exemption Required for Utility Tax Exemption in New Jersey

The State of New Jersey requires a completed Streamlined Sales and Use Tax Agreement Certificate of Exemption for eligible foreign missions and their members to receive exemption from tax on certain goods and services, including telecommunications services charged to a New Jersey address or utility service (natural gas, electricity) provided to customers in New Jersey.

When requesting an exemption from taxes on such services, eligible foreign missions and members must upload via E-Gov a completed Certificate of Exemption.

This form can be found on the New Jersey Division of Taxation website at http://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/st_sst.pdf. A blank form and sample completed form are attached to this notice. Please contact the vendor for the proper name and address to list on the form, but do not send the completed form directly to the vendor as it is not authorized to exempt taxes without approval from the Office of Foreign Missions.

Information concerning the provision of tax exemption on utility services, including telecommunications, is available at <http://www.state.gov/ofm/tax/utility>.

Please contact OFM's New York Regional Office at 646-282-2825 or OFMNYCustomerService@state.gov with questions or concerns.

Streamlined Sales and Use Tax Agreement - New Jersey

Certificate of Exemption

This is a multistate form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. Check if you are attaching the Multistate Supplemental form.
 If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

2. Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3. Please print

Name of purchaser _____			
Business Address _____		City _____	State _____ Zip Code _____
Purchaser's Tax ID Number _____		State of Issue _____	Country of Issue _____
If no Tax ID Number Enter one of the following:	FEIN _____	Driver's License Number/State Issued ID Number State of Issue: _____ Number _____	Foreign diplomat number _____
Name of seller from whom you are purchasing, leasing or renting _____			
Seller's address _____		City _____	State _____ Zip code _____

4. Type of business. Put a check by the number that describes your business

- | | |
|--|--|
| 01 <input type="checkbox"/> Accommodation and food services | 11 <input type="checkbox"/> Transportation and warehousing |
| 02 <input type="checkbox"/> Agricultural, forestry, fishing, hunting | 12 <input type="checkbox"/> Utilities |
| 03 <input type="checkbox"/> Construction | 13 <input type="checkbox"/> Wholesale trade |
| 04 <input type="checkbox"/> Finance and insurance | 14 <input type="checkbox"/> Business services |
| 05 <input type="checkbox"/> Information, publishing and communications | 15 <input type="checkbox"/> Professional services |
| 06 <input type="checkbox"/> Manufacturing | 16 <input type="checkbox"/> Education and health-care services |
| 07 <input type="checkbox"/> Mining | 17 <input type="checkbox"/> Nonprofit organization |
| 08 <input type="checkbox"/> Real estate | 18 <input type="checkbox"/> Government |
| 09 <input type="checkbox"/> Rental and leasing | 19 <input type="checkbox"/> Not a business |
| 10 <input type="checkbox"/> Retail trade | 20 <input type="checkbox"/> Other (explain) _____ |

5. Reason for exemption. Put a check by the letter that identifies the reason for the exemption.

- | | |
|--|--|
| A <input type="checkbox"/> Federal government (department) _____ | H <input type="checkbox"/> Agricultural production # _____ |
| B <input type="checkbox"/> NJ State or local government (name) _____ | I <input type="checkbox"/> Industrial production/manufacturing # _____ |
| C <input type="checkbox"/> Tribal government (name) _____ | J <input type="checkbox"/> Direct pay permit # _____ |
| D <input type="checkbox"/> Foreign diplomat # _____ | K <input type="checkbox"/> Direct mail # _____ |
| E <input type="checkbox"/> Charitable organization # _____ | L <input type="checkbox"/> Other (explain) _____ |
| F <input type="checkbox"/> Religious or educational organization # _____ | |
| G <input type="checkbox"/> Resale # _____ | |

6. Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser _____	Print Name Here _____	Title _____	Date _____
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Streamlined Sales and Use Tax Agreement - New Jersey

Certificate of Exemption Instructions

Use this form to claim exemption from sales tax on purchases of otherwise taxable items. The purchaser must complete all fields on the exemption certificate and provide the fully completed certificate to the seller in order to claim exemption.

Warning to purchaser: You are responsible for ensuring that you are eligible for the exemption you are claiming. You will be held liable for any tax and interest, and possibly penalties imposed by the member state due the tax on your purchase, if the purchase is not legally exempt.

Purchaser instructions for completing the exemption certificate

1. Some purchasers may wish to complete a single certificate for multiple states where they conduct business and, regularly, make exempt purchases from the same seller. If you do, check the box on the front of the SSUTA Certificate of Exemption to indicate that you are attaching the Multistate Supplemental form.

CAUTION: Certificates completed with a multistate supplement may include non-member states of the SST Governing Board, provided those states have agreed to accept the SSUTA Certificate of Exemption. Both sellers and purchasers **MUST BE AWARE** that these additional non-member states may not have adopted the SSUTA provisions for Multiple Points of Use and Direct Mail. Additionally, completion of this certificate in its entirety may not fully relieve the seller from liability unless non-member states' requirements have been met.

If you are not attaching the Multistate Supplemental form, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption. For example, if you are claiming an exemption from sales or use tax imposed by the state of Minnesota, enter "MN" in the boxes provided. If you are claiming exemption for more than one member state, complete the SSUTA Certificate of Exemption: Multistate Supplemental form.

2. **Single purchase exemption certificate:** Check this box if this exemption certificate is being used for a single purchase. Include the invoice or purchase order number for the transaction.

If this box is not checked, this certificate will be treated as a blanket certificate. A blanket certificate continues in force so long as the purchaser is making recurring purchases (at least one purchase within a period of twelve consecutive months) or until otherwise cancelled by the purchaser.

3. **Purchaser information:** Complete the purchaser and seller information section, as requested. An identification number for you or your business must be included. Include your state tax identification number and identify the state and/or country that issued the number to you. If you do not have a state tax identification number, enter

the Federal Employers Identification Number (FEIN) issued to your business, or if no FEIN number is required, enter your personal driver's license number and the state in which it is issued. Foreign diplomats and consular personnel must enter the individual tax identification number shown on the sales tax exemption card issued to you by the United States Department of State's Office of Foreign Missions.

Multistate Purchasers: The purchaser should enter its headquarters address as its business address.

4. **Type of business:** Circle the number that best describes your business or organization. If none of the categories apply, circle number 20 and provide a brief description.
5. **Reason for exemption:** Circle the exemption that applies to you or your business and enter the additional information requested for that exemption. If the member state that is due tax on your purchase does not require the additional information requested for the exemption reason code circled, enter "NA" for not applicable on the appropriate line. New Jersey law does not allow for the exemptions referenced in C, E and F. Therefore, those exemptions have been stricken.

Exemptions not listed: The New Jersey Division of Taxation issues pre-printed exemption forms directly to taxpayers that qualify for exemption under UEZ (the Urban Enterprise Zone program), BRRAG (Business Retention and Relocation Assistance Grant Program), or are qualified Exempt Organizations. Your UZ-4, UZ-5-SB, ST-4 (BRRAG), or ST-5 must be supplied to claim exemption on these grounds.

If some other exemption that is not listed applies, circle "L Other" and enter an explanation. The explanation for "L Other" must include a clear and concise explanation of the reason for the exemption claimed. Some more common exemptions that may be listed as explanation could be: wrapping materials, research and development, commercial truck, etc.

Multistate Purchasers: Attach the SSUTA Certificate of Exemption – Multistate Supplemental Form and indicate the applicable reason for exemption and identification number (if required) for each of the additional states in which the purchaser wishes to claim exemption from tax.

CAUTION: The exemptions listed are general exemptions most commonly allowed by member states. However, each state's laws governing exemptions are different. New Jersey law provides for several exemptions that are not specifically named on this form. For general information on the taxability of common goods and services, and the applicability of the sales tax exemptions allowed under New Jersey law, see the Division's website at: www.state.nj.us/treasury/taxation.

Seller: You are required to maintain proper records of exempt transactions and provide those records to Member states of the SST Governing Board, Inc., when requested. These certificates may be provided in paper or electronic format. If a paper exemption

certificate is not forwarded by the purchaser, but instead the data elements required on the form are otherwise captured by the seller, the seller must maintain such data and make it available to Member states in the form in which it is maintained by the seller.

You are relieved of the responsibility for collecting and remitting sales tax on the sale or sales for which the purchaser provided you with this exemption certificate, even if it is ultimately determined that the purchaser improperly claimed an exemption, provided all of the following conditions are met:

1. All fields on the exemption certificate are completed by the purchaser or the required information is captured and maintained. (The reason code ID # in Section 5 is not required for the exemption certificate to be fully completed.);
2. The fully completed exemption certificate (or the required information) is provided to you at the time of sale or as otherwise provided by Section 317 of the SSUTA;
3. If the purchaser is claiming an entity-based exemption (i.e., an exemption based on who the purchaser is) the state that would otherwise be due the tax on the sale allows the specific entity-based exemption claimed by the purchaser if the purchase was made at a sale location operated by the seller within that state;
4. If a business purchaser claims a multiple points of use exemption reason code (note that effective dates for this exemption may vary by state) as provided under Section 312 of the SSUTA, and the items being purchased are not tangible personal property other than computer software;
5. You do not fraudulently fail to collect the tax due; or
6. You do not solicit customers to unlawfully claim an exemption.

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1. Check if you are attaching the Multistate Supplemental form.
 N J If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.
2. Check if this certificate is for a single purchase and enter the related invoice/purchase order # _____.

3. **Please print**

Name of purchaser (Mission or member name) _____			
Business Address (Mission name or member address)	City	State NJ	Zip Code
Purchaser's Tax ID Number	State of Issue	Country of Issue	
If no Tax ID Number Enter one of the following:	FEIN	Driver's License Number/State Issued ID Number State of Issue: Number	Foreign diplomat number (tax card number)
Name of seller from whom you are purchasing, leasing or renting (Phone or utility company name) _____			
Seller's address (Phone or utility company address)	City	State NJ	Zip code

4. **Type of business.** Put a check by the number that describes your business
- | | |
|--|--|
| 01 <input type="checkbox"/> Accommodation and food services | 11 <input type="checkbox"/> Transportation and warehousing |
| 02 <input type="checkbox"/> Agricultural, forestry, fishing, hunting | 12 <input type="checkbox"/> Utilities |
| 03 <input type="checkbox"/> Construction | 13 <input type="checkbox"/> Wholesale trade |
| 04 <input type="checkbox"/> Finance and insurance | 14 <input type="checkbox"/> Business services |
| 05 <input type="checkbox"/> Information, publishing and communications | 15 <input type="checkbox"/> Professional services |
| 06 <input type="checkbox"/> Manufacturing | 16 <input type="checkbox"/> Education and health-care services |
| 07 <input type="checkbox"/> Mining | 17 <input type="checkbox"/> Nonprofit organization |
| 08 <input type="checkbox"/> Real estate | 18 <input type="checkbox"/> Government |
| 09 <input type="checkbox"/> Rental and leasing | 19 <input type="checkbox"/> Not a business |
| 10 <input type="checkbox"/> Retail trade | 20 <input checked="" type="checkbox"/> Other (explain) <u>Diplomatic Mission</u> |

5. **Reason for exemption.** Put a check by the letter that identifies the reason for the exemption.
- | | |
|--|--|
| A <input type="checkbox"/> Federal government (department) _____ | H <input type="checkbox"/> Agricultural production # _____ |
| B <input type="checkbox"/> NJ State or local government (name) _____ | I <input type="checkbox"/> Industrial production/manufacturing # _____ |
| C <input type="checkbox"/> Tribal government (name) _____ | J <input type="checkbox"/> Direct pay permit # _____ |
| D <input checked="" type="checkbox"/> Foreign diplomat # (Tax Card Number) _____ | K <input type="checkbox"/> Direct mail # _____ |
| E <input type="checkbox"/> Charitable organization # _____ | L <input type="checkbox"/> Other (explain) _____ |
| F <input type="checkbox"/> Religious or educational organization # _____ | |
| G <input type="checkbox"/> Resale # _____ | |

6. **Sign here.** I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.

Signature of Authorized Purchaser	Print Name Here	Title	Date
Print Name Here			