To be completed by contractor and retained by seller. FORM ST-13 FORM ST-13 CONTRACTOR'S EXEMPT PURCHASE CERTIFICATE TO: (Name of Seller) (Name of Seller) (Date) (Date) (Name of Seller) (Date) (Date) (Date) (Date) * Colspan="2">(Date) * Colspan="2">(Date) * The materials, supplies, or services purchased by the undersigned are for exclusive use in erecting structures, i, colspan="2">(Date) * The EXEMPTION APPLIES AS LONG AS THE PROPERTY IS OWNED (OR LEASED) BY: (Check one) EXEMPT ORGANIZATION </th <th>ST-13 (10-14, R-12)</th> <th colspan="2">State of New Jersey DIVISION OF TAXATION</th>	ST-13 (10-14, R-12)	State of New Jersey DIVISION OF TAXATION	
retained by seller. FORM ST-13 CONTRACTOR'S EXEMPT PURCHASE CERTIFICATE TO:		SALES TAX	CONTRACTOR'S NEW JERSEY TAX REGISTRATION NUMBER*
TO:		FORM ST-13	
(Address of Seller) The materials, supplies, or services purchased by the undersigned are for exclusive use in erecting structures, on, or otherwise improving, altering, or repairing real property of an exempt organization, governmental entity, or of housing sponsor and are exempt from Sales and Use Tax under N.J.S.A. 54:32B-822. For purposes of this exempt exclusive use imports the supplies and materials purchased will be entirely used or consumed on the job cor for by the exempt organization, governmental entity, or qualified housing sponsor named below. *THE EXEMPTION APPLIES AS LONG AS THE PROPERTY IS OWNED (OR LEASED) BY: (Check one) EXEMPT ORGANIZATION Name of Exempt Organization Address			CERTIFICATE
The materials, supplies, or services purchased by the undersigned are for exclusive use in erecting structures, or on, or otherwise improving, altering, or repairing real property of an exempt organization, governmental entity, or of housing sponsor and are exempt from Sales and Use Tax under N.J.S.A. 54:32B-8.22. For purposes of this exem "exclusive use" means that the supplies and materials purchased will be entirely used or consumed on the job cor for by the exempt organization, governmental entity, or of qualified housing sponsor named below. *THE EXEMPTION APPLIES AS LONG AS THE PROPERTY IS OWNED (OR LEASED) BY: (Check one) EXEMPT ORGANIZATION Name of Exempt Organization Address		(Name of Seller)	(Date)
on, or otherwise improving, altering, or repairing real property of an exempt organization, governmental entity, or q housing sponsor and are exempt from Sales and Use Tax under N.J.S.A. 54:328-822. For purposes of this exem "exclusive use" means that the supplies and materials purchased will be entirely used or consumed on the job cor for by the exempt organization, governmental entity, or qualified housing sponsor named below. *THE EXEMPTION APPLIES AS LONG AS THE PROPERTY IS OWNED (OR LEASED) BY: (Check one) EXEMPT ORGANIZATION Name of Exempt Organization Address		(Address of Seller)	
EXEMPT ORGANIZATION Name of Exempt Organization Address	on, or otherwise improving, altering, housing sponsor and are exempt fro "exclusive use" means that the supp for by the exempt organization, gove	or repairing real property of an exempt organizat m Sales and Use Tax under N.J.S.A. 54:32B-8.2 lies and materials purchased will be entirely used rnmental entity, or qualified housing sponsor nar	tion, governmental entity, or qualified 2. For purposes of this exemption, d or consumed on the job contracted ned below.
Address		Υ.	
Address		on	
Exempt Organization Number			
Name of Governmental Entity			
Address of Governmental Entity	□ NEW JERSEY OR FEDER/	AL GOVERNMENTAL ENTITY	
QUALIFIED HOUSING SPONSOR Name of Qualified Housing Sponsor	Name of Governmental Ent	ity	
Name of Qualified Housing Sponsor	Address of Governmental E	ntity	
Address of Qualified Housing Sponsor		DNSOR	
ADDRESS OR LOCATION OF CONTRACT WORK SITE: (property must be owned or leased by one of the a	Name of Qualified Housing	Sponsor	
I, the undersigned contractor, hereby verify and affirm that all of the information shown on this certificate is true.	Address of Qualified Housir	ng Sponsor	
	ADDRESS OR LOCATION OF (CONTRACT WORK SITE: (property must be owr	ned or leased by one of the above)
Name of Contractor as registered with the New Jersey Division of Taxation*	, the undersigned contractor, hereby verif	y and affirm that all of the information shown on this co	ertificate is true.
	Name of Cor	tractor as registered with the New Jersey Division of Taxation*	
Address of Contractor*	Address of C	ontractor*	

Signature of Contractor or Authorized Employee*

See INSTRUCTIONS on reverse side.

INSTRUCTIONS TO SELLERS CONCERNING CONTRACTOR'S EXEMPT PURCHASE CERTIFICATES - ST-13

- 1. Registered sellers who accept fully completed exemption certificates within 90 days subsequent to the date of sale are relieved of liability for the collection and payment of sales tax on the transactions covered by the exemption certificate. The following information must be obtained from a purchaser in order for the exemption certificate to be fully completed:
 - Purchaser's name and address;
 - Type of business;
 - Reasons(s) for exemption;
 - Purchaser's New Jersey tax identification number or, for a purchaser that is not registered in New Jersey, the Federal employer identification number or out-of-State registration number. Individual purchasers must include their driver's license number;
 - If a paper exemption certificate is used (including fax), the signature of the purchaser.

The seller's name and address are not required and are not considered when determining if an exemption certificate is fully completed. A seller that enters data elements from paper into an electronic format is not required to retain the paper exemption certificate.

The seller may, therefore, accept this certificate as a basis for exempting sales to the signatory purchaser and is relieved of liability even if it is determined that the purchaser improperly claimed the exemption. If it is determined that the purchaser improperly claimed an exemption, the purchaser will be held liable for the nonpayment of the tax.

- 2. Retention of Certificates Certificates must be retained by the seller 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 seller and available for inspection.
- 3. Acceptance of an exemption certificate in an audit situation On and after October 1, 2011, if the seller either has not obtained an exemption certificate or the seller has obtained an incomplete exemption certificate, the seller has at least 120 days after the Division's request for substantiation of the claimed exemption to either:
 - 1. Obtain a fully completed exemption certificate from the purchaser, taken in good faith, which, in an audit situation,
 - means that the seller obtain a certificate claiming an exemption that:
 - (a) was statutorily available on the date of the transaction, and
 - (b) could be applicable to the item being purchased, and
 - (c) is reasonable for the purchaser's type of business; $\ensuremath{\mathsf{OR}}$
 - 2. Obtain other information establishing that the transaction was not subject to the tax.

If the seller obtains this information, the seller is relieved of any liability for the tax on the transaction unless it is discovered through the audit process that the seller had knowledge or had reason to know at the time such information was provided that the information relating to the exemption claimed was materially false or the seller otherwise knowingly participated in activity intended to purposefully evade the tax that is properly due on the transaction. The burden is on the Division to establish that the seller had knowledge or had reason to know at the time the information was provided that the information was materially false.

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 or service.

5. Definitions:

"Contractor" - means any individual, partnership, corporation or other commercial entity engaged in any business involving erecting structures for others, or building on, or otherwise improving, altering, or repairing real property of others.

"Exempt Organization" - is any organization which holds a valid exempt organization permit issued pursuant to the provisions of N.J.S.A. 54:32B-9(b) which has issued an ST-5 Exempt Organization Certificate to the contractor.

"New Jersey or Federal Governmental Entity" - is any agency, instrumentality, political subdivision, authority, or public corporation of the governments of the United States of America or the State of New Jersey. Governmental agencies, instrumentalities or political subdivisions of states other than New Jersey do not qualify for exemption.

"Qualified Housing Sponsor" - is any person, partnership, corporation or association certified by the New Jersey Housing and Mortgage Finance Agency to have obtained financing, in addition to federal, state or local government subsidies, for a housing project from the New Jersey Housing Mortgage Finance Agency pursuant to N.J.S.A. 55:14K-1, et seq. and has issued a New Jersey Sales and Use Tax Housing Sponsor Letter of Exemption to the contractor.

PRIVATE REPRODUCTION of Contractor's Exempt Purchase Certificates may be made without the prior permission of the Division of Taxation.

FOR MORE INFORMATION:

Call the Customer Service Center (609) 292-6400. Send an e-mail to: <u>nj.taxation@treas.nj.gov</u> Write to: New Jersey Division of Taxation, Technical Information Branch, PO Box 281, Trenton, NJ 08695-0281