ST-13 (10-16, R-13)

State of New Jersey DIVISION OF TAXATION

SALES TAX

To be completed by contractor and retained by seller.

FORM ST-13

CONTRACTOR'S NEW JERSEY TAX REGISTRATION NUMBER*

O:	(Name of Seller)	(Date)
	(Address of Seller)	
n, or o ousing exclusi	e materials, supplies, or services purchased by the undersigned are for exclusive use in er therwise improving, altering, or repairing real property of an exempt organization, govern sponsor and are exempt from Sales and Use Tax under N.J.S.A. 54:32B-8.22. For purpove use" means that the supplies and materials purchased will be entirely used or consurne exempt organization, governmental entity, or qualified housing sponsor named below.	mental entity, or qualified poses of this exemption,
*TH	HE EXEMPTION APPLIES AS LONG AS THE PROPERTY IS OWNED (OR LEASED) BY	Y: (Check one)
	EXEMPT ORGANIZATION	
	Name of Exempt Organization	
	Address	
	Exempt Organization Number	
	NEW JERSEY OR FEDERAL GOVERNMENTAL ENTITY	
	Name of Governmental Entity	
	Address of Governmental Entity	
	QUALIFIED HOUSING SPONSOR	
	Name of Qualified Housing Sponsor	
	Address of Qualified Housing Sponsor	
AD	DRESS OR LOCATION OF CONTRACT WORK SITE: (property must be owned or lease	ed by one of the above)
the und	lersigned contractor, hereby verify and affirm that all of the information shown on this certificate is tr	ue.
	Name of Contractor as registered with the New Jersey Division of Taxation*	

Signature of Contractor or Authorized Employee*

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; 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: Read publication S&U-6 (Sales Tax Exemption Administration) at http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su6.pdf

DO NOT MAIL THIS FORM TO THE DIVISION OF TAXATION

This form is to be completed by contractor and given to and retained by seller.