

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 _____

Address _____

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) . . . _____

Identification Type 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.