



County of Salem  
Finance Department  
110 Fifth Street, Ste 400  
Salem, NJ 08079  
Phone (856) 935-7510 ext 8601

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Dear Prospective Salem County Vendor:

Thank you for your interest in doing business with the County of Salem. The following documents are required from your organization so that we can establish you as a vendor:

- Business Registration Certificate
- W-9 Form
- Vendor Information Form

Please complete the above-mentioned documents and return them to Stephen Hoffman in the Salem County Finance Department at [purchasing@salemcountynj.gov](mailto:purchasing@salemcountynj.gov).

We have also enclosed documentation regarding our tax-exempt status for your convenience.

Thank you for your interest in doing business with the County of Salem. If you have any questions regarding this matter, please feel free to contact Stephen Hoffman in the Finance Department at (856) 935-7510 x8401 or [purchasing@salemcountynj.gov](mailto:purchasing@salemcountynj.gov).

Sincerely,

Kelly Hannigan, CFO/Treasurer  
Stephen Hoffman, Purchasing Assistant

Enclosures (9)

## Salem County, New Jersey Vendor Information Sheet

In order to guarantee that all future correspondence is directed to the correct person, assure proper ordering, and to expedite future payments, the following information must be provided:

Salem County Account Number Assigned by your Organization: \_\_\_\_\_

Name of Business: \_\_\_\_\_

Physical Address: \_\_\_\_\_  
\_\_\_\_\_

Mailing Address (this is the address that all official correspondence, including Purchase Orders, Contract Documents and Payments will be mailed to: \_\_\_\_\_  
\_\_\_\_\_

Alternate Address (please identify what this address is to be used for: \_\_\_\_\_  
\_\_\_\_\_

Office Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Cell or Emergency Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Website: \_\_\_\_\_

### Vendor's Salesperson Contact Information:

Name: \_\_\_\_\_

Business Hours Phone: \_\_\_\_\_ Mobile Phone: \_\_\_\_\_

After Hours Phone: \_\_\_\_\_ Pager: \_\_\_\_\_

### Vendor's Customer Service Contact Information:

Name: \_\_\_\_\_

Business Hours Phone: \_\_\_\_\_ Mobile Phone: \_\_\_\_\_

After Hours Phone: \_\_\_\_\_ Pager: \_\_\_\_\_

**Salem County is Going Green! We will be requiring all vendors in the coming year to receive electronic Purchase Orders in order to streamline the procurement process. In order to receive purchase orders via e-mail, complete the following information and we will update your file accordingly. Set your e-mail settings to receive messages from [purchasing@salemcountynj.gov](mailto:purchasing@salemcountynj.gov)**

### Vendor's Accounts Receivable Contact Information:

Name: \_\_\_\_\_

Business Hours Phone: \_\_\_\_\_ Mobile Phone: \_\_\_\_\_

E-Mail Address to use for receipt of purchase orders:  
\_\_\_\_\_

## Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
 See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.															
2 Business name/disregarded entity name, if different from above															
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <table style="width: 100%; margin-top: 5px;"> <tr> <td><input type="checkbox"/> Individual/sole proprietor or single-member LLC</td> <td><input type="checkbox"/> C Corporation</td> <td><input type="checkbox"/> S Corporation</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> Trust/estate</td> </tr> <tr> <td colspan="5"> <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____                      Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.                 </td> </tr> <tr> <td colspan="5"> <input type="checkbox"/> Other (see instructions) ▶ _____                 </td> </tr> </table>	<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.					<input type="checkbox"/> Other (see instructions) ▶ _____				
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<input type="checkbox"/> Other (see instructions) ▶ _____															
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):															
Exempt payee code (if any) _____															
Exemption from FATCA reporting code (if any) _____															
(Applies to accounts maintained outside the U.S.)															
5 Address (number, street, and apt. or suite no.) See instructions.															
Requester's name and address (optional)															
6 City, state, and ZIP code															
7 List account number(s) here (optional)															

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> </tr> </table>				
<b>or</b>				
<b>Employer identification number</b>				
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> </tr> </table>				

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign Here**

Signature of U.S. person ▶

Date ▶

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*

SHOW ALERTS

## Tropical Storm Ida Recovery

HELP AVAILABLE



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COVID-19 Related Closures[Home](#) / Business Registration Certificate

## Business Registration Certificate

A Business Registration Certificate serves two purposes:

- **For public contracting, as proof of valid business registration with the New Jersey Division of Revenue.** All contractors and subcontractors must provide this documentation when seeking to do business with the State of New Jersey, and other public agencies in this state. Proof of registration is also required for licensure with the Casino Control Commission.
- **To comply with Chapter 85, P.L. 2006, defined under N.J.S.A. 54A:7-1.2.** You must use the Business Registration Certificate if you are an unincorporated construction contractor performing work in NJ or you are a registered unincorporated contractor requesting proof of certification.

If you are a registered vendor but have not received the Business Registration Certificate in the mail, you may [obtain a certificate online](#). Please note that this certificate is not required for all businesses in New Jersey. It is required only for those doing business with the public sector and with the casino service industry.

You may check the [online registration inquiry](#) to determine if the business is already registered. If you have not registered but are required to have this certificate, you will need to complete Form NJ-REG. Representatives of the Division's Client Registration activity are available to assist in the registration process. Call [609.292.9292](tel:609.292.9292).

### Filing Form NJ-REG

You may submit Form NJ-REG online, but please review the following before doing so:

- Any domestic or foreign corporation, limited partnership, limited liability company or limited liability partnership that is contracting with public agencies in New Jersey and/or that has tax nexus in New Jersey must obtain legal authority to operate in this State prior to submitting Form NJ-REG. Generally, this is accomplished by filing a Certificate of Incorporation or Formation with the Division. You may wish to visit the [getting registered](#) page for more information on this topic.
- Individuals or Unincorporated Construction Contractors with no business tax or employer obligations may register using [Form Reg-A](#) instead of Form NJ-REG in order to obtain the Business Registration Certificate. Individuals who have created and are operating as a business entity (e.g. LLC) may not use Form REG-A.
- Non-profit organizations may be required to register for tax purposes, but are not subject to the proof of registration requirement when contracting with public agencies in this state.

[Access Form NJ-REG online](#)

### Public Contracts

When seeking a public contract, an affirmative action report (Form AA-302) will also be required. The Certificate of Registration may not be used as evidence of compliance with the affirmative action requirements and submitted in lieu of Form AA-302. Both forms will be required. The Division of Contract Compliance and Equal Employment Opportunity in Public Contracts provides guidelines for businesses awarded public contracts. In addition, answers to [frequently asked questions](#) are provided by the Division of Local Government Services. While designed for local government contracting, the FAQ page contains guidance that it is applicable to most New Jersey government procurement activities.

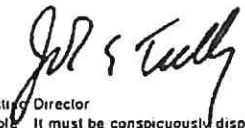
- [Instructions for Contracting with Local Government, Colleges and Universities, County Colleges and Boards of Education](#)
- [Guidelines and Regulations for Awarded Public Contracts](#)
- [Affirmative Action Employee Information Report \(Form AA-302\)](#)
- [NJ Local Agency Procurement Laws](#)


All businesses **MUST** provide a copy of their Business Registration Certificate (BRC) for their registration to be complete. Below are samples of a BRC Certificate. The Taxpayer Name on the BRC must be the same as the name on the Vendor Registration and the W9 form.

Non-profit Organizations must provide proof of 501(c)(3) exemption instead of the BRC.

Online BRC Look-up: [https://www1.state.nj.us/TYTR\\_BRC/jsp/BRCLoginJsp.jsp](https://www1.state.nj.us/TYTR_BRC/jsp/BRCLoginJsp.jsp)

Information on BRC Requirements: <http://www.state.nj.us/treasury/revenue/busregcert.shtml>

<b>STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE</b>		<small>DEPARTMENT OF TREASURY/ DIVISION OF REVENUE PO BOX 252 TRENTON, N J 08646-0252</small>
TAXPAYER NAME:		TRADE NAME:
TAXPAYER IDENTIFICATION#:		SEQUENCE NUMBER:
ADDRESS:		ISSUANCE DATE:
EFFECTIVE DATE:		
FORM-BRC(08-01)	<small>This Certificate is NOT assignable or transferable. It must be conspicuously displayed at above address.</small>	

	<b>STATE OF NEW JERSEY BUSINESS REGISTRATION CERTIFICATE</b>
Taxpayer Name:	TAX REG TEST ACCOUNT
Trade Name:	
Address:	847 ROEBLING AVE TRENTON, NJ 08611
Certificate Number:	1093907
Date of Issuance:	October 14, 2004
For Office Use Only:	
	20041014112823533



## State of New Jersey

DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
P. O. Box 269  
TRENTON, NEW JERSEY 08695-0269

PHILIP D. MURPHY  
*Governor*

ELIZABETH MAHER MUOIO  
*Acting State Treasurer*

SHEILA Y. OLIVER  
*Lt. Governor*

JOHN J. FICARA  
*Acting Director*

Telephone (609) 292-5995 / Facsimile (609) 989-0113

[This letter is undated and does not expire.]

County of Salem  
Treasurer's Office  
94 Market Street  
Salem, NJ 08079

Dear Sellers/Vendors and Government Purchasing Officers:

**County of Salem** is an agency, political subdivision, or instrumentality of the State of New Jersey and is exempt from Sales and Use Tax pursuant to N.J.S.A. 54:32B- 9 (a)(1) of the New Jersey Sales and Use Tax Act (N.J.S.A. 54:32B-1 et seq.).

The exemption provided under N.J.S.A. 54:32B-9(a)(1) generally excludes the sale or use of energy or utility service to an agency, political subdivision, or instrumentality of the State. See, N.J.S.A. 54:32B-9(c)(d). However, under N.J.S.A. 32:2-23.36, **The County of Salem** is specifically exempt "from paying taxes on any personal property acquired or used by it for any purpose..." which includes an exemption from the New Jersey Sales and Use Tax on purchases of natural gas and/or electricity. This exemption *does not* extend to charges for the related utility services (the transmission or transportation of natural gas and electricity).

An agency, political subdivision, or instrumentality of the State is not required to use an Exempt Organization Certificate (Form ST-5) to make qualified tax exempt purchases. **Official letterhead, a purchase order or similar document signed by a qualified officer is sufficient proof that the entity is exempt from paying New Jersey Sales Tax.** Payment must be made by check, voucher, or electronic payment from a government fund.

New Jersey State and local governmental entities making **cash purchases of \$150 or less** from imprest funds may use the Exempt Use Certificate (Form ST-4). Proper use of the ST-4 requires the following: (1) a qualified officer of the agency must sign the form; (2) "Government Entity" must appear in the box on the upper right corner for "PURCHASER'S NEW JERSEY TAXPAYER REGISTRATION NUMBER;" (3) "9(a)" should be filled in the box following "N.J.S.A. 52:32B-;" and the name and title of the agency representative engaged with the seller should appear at the bottom of the form.

Exempt Organization Unit  
Regulatory Services Branch  
New Jersey Division of Taxation

*The information contained in this letter is specific to the facts or circumstances presented by the inquirer and may not be relied on by any other person or used as advice or precedent for any other matter or person in a similar situation.*

ST-4 (09-16, R-16)

State of New Jersey  
DIVISION OF TAXATION

SALES TAX

FORM ST-4

ELIGIBLE NONREGISTERED  
PURCHASER: SEE INSTRUCTIONS \*\*

PURCHASER'S NEW JERSEY  
TAXPAYER REGISTRATION NUMBER\*

21-6001147

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-9 (a) (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.

County of Salem

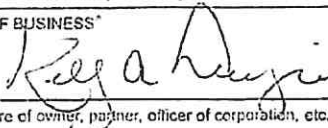
NAME OF PURCHASER\* \_\_\_\_\_ (as registered with the New Jersey Division of Taxation)

110 5th Street, Suite 400, Salem, NJ 08079

(Address of Purchaser)\*

Government Entity-County

TYPE OF BUSINESS\*

By 

Kelly Hannigan, Treasurer

(Signature of owner, partner, officer of corporation, etc.)\*

(Title)

\*Required

MAY BE REPRODUCED  
(Front & Back Required)



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. **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 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 BPU 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 exclusively in experimental research and development in the laboratory sense. N.J.S.A. 54:32B-8.14.
- Sales of wrapping materials or non-returnable containers for use in the delivery of tangible personal property or sales of containers for use in a farming enterprise. N.J.S.A. 54:32B-8.15.
- 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 directly and primarily 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 material to be published in a newspaper. N.J.S.A. 54:32B-8.30.
- Sales of aircraft or repair services to an "air carrier," and repairs to certain business aircraft, including machinery or equipment installed on such. 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 printed advertising materials for out-of-state distribution and sales of direct-mail processing 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 properly registered 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.

INSTRUCTIONS FOR USE OF EXEMPT USE CERTIFICATES - ST-4

(09-16)

- Sales of machinery and equipment used directly and primarily in producing broadcast programming or cable/satellite television programming. N.J.S.A. 54:32B-8.13e.
  - Sales of tangible property for use directly and primarily in the production of film or video for sale, including motor vehicles, parts, supplies and services to such property.. N.J.S.A. 54:32B-8.49.
  - Sales of commercial ships and charges for components, repair and alteration services for commercial ships. N.J.S.A. 54:32B-8.12.
  - Sales of materials, such as chemicals and catalysts, used to induce or cause a refining or chemical process. N.J.S.A. 54:32B-8.20
  - Sales of electronically delivered computer software that is used directly and exclusively in the conduct of the purchaser's business, trade, or occupation. N.J.S.A. 54:32B-8.56.
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) out of state registration number.

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:** 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 purchaser and given to and retained by seller.