

REGISTRATION APPLICATIONS

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| NJ-REG | Business Registration |
| REG-1E | Application for Exempt Organization Certificate |
| ST-2 | Sales Tax Certificate of Authority |
| UZ-1 | Urban Enterprise Zone Application for Reduced Sales Tax Collection |
| UZ-5-SB-A | Application for Exemption from Sales Tax on Purchases of Goods and Materials for Exclusive Use or Consumption within an Urban Enterprise Zone |

SPECIALIZED USE FORMS

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| ST-3 | Resale Certificate |
| ST-3NR | Resale Certificate for Non-New Jersey Sellers |
| ST-4 | Exempt Use Certificate |
| ST-4 (BRRAG) | Sales and Use Tax Exemption Certificate-Business Retention and Relocation Assistance Grant Program |
| ST-5 | Exempt Organization Certificate |
| ST-6 | Direct Payment Permit |
| ST-6A | Direct Payment Certificate |
| ST-6E | Direct Payment Permit/Certificate (Energy) |
| ST-7 | Farmers Exemption Certificate |
| ST-8 | Certificate of Capital Improvement |
| ST-10 | Motor Vehicle Dealer Sales and Use Tax Exemption Report |
| ST-10A | Aircraft Dealer Sales and Use Exemption Report |
| ST-10V | Vessel Dealer Sales and Use Tax Exemption Report |
| ST-10V | Supplement 1—Supplement for a Foreign Corporation |
| ST-11 | Report of Sales Tax on Motor Vehicles |
| ST-13 | Contractor's Exempt Purchase Certificate |
| ST-16 | Exemption Certificate for Student Books |
| ST-SST | Streamlined Sales and Use Tax Certificate of Exemption |
| MTC | Uniform Sales and Use Tax Certificate-Multi Jurisdiction |

SALES AND USE TAX RETURNS

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| ST-18 | Use Tax Return |
| ST-18B | Annual Business Use Tax Return |
| ST-50 | Sales and Use Tax Quarterly Return |
| ST-50EN | Sales and Use Tax Quarterly Return (Energy) |
| ST-51 | Monthly Remittance Statement |
| ST-20A | Worksheet for Computing New Jersey/New York Deductions |

ATLANTIC CITY LUXURY TAX

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| ST-250 | Atlantic City Luxury Tax/State Sales Tax Monthly Return |
| ST-252 | Atlantic City Luxury Tax Certificate of Authority |

NEW JERSEY/NEW YORK COOPERATIVE TAX PROGRAM

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| ST-20 | New Jersey/New York Combined Sales Tax and Use Tax Return |
| ST-20A | Worksheet for Computing New Jersey/New York Deductions |
| ST-21 | New Jersey/New York Combined State Sales and Use Tax Remittance |
| DTF-24 | Application for New Jersey and New York Simplified Sales and Use Tax Reporting |
| DTF-17.1 | Business Description (used in computing form DTF-24) |

URBAN ENTERPRISE ZONE FORMS

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| UZ-2 | Urban Enterprise Sales Tax Certificate of Authority |
| UZ-4 | Urban Enterprise Zone Contractor's Exempt Purchase Certificate |
| UZ-5-SB | Urban Enterprise Exempt Purchase Certificate |
| UZ-50 | Combined Sales and Use Tax/Urban Enterprise |
| UZ-6 | Urban Enterprise Zone Energy Sales Tax Exemption Certificate |

CAPE MAY COUNTY TOURISM TAX

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| ST-350 | Cape May County Tourism Sales Tax and Tourism Assessment |
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SALEM COUNTY

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| ST-450 | Sales and Use Tax Return-Salem County |
| ST-451 | Salem County Sales and Use Tax Monthly Remittance |
| SC-6 | Salem County-Energy Sales Tax Exemption Certificate |

New Rule, R.1987 d.246, effective June 15, 1987.

See: 18 N.J.R. 2192(a), 19 N.J.R. 1104(a).

Amended by R.1993 d.313, effective July 6, 1993.

See: 25 N.J.R. 1486(a), 25 N.J.R. 2899(c).

Amended by R.1998 d.288, effective June 1, 1998.

See: 30 N.J.R. 1206(b), 30 N.J.R. 2070(b).

In (a), inserted REG-1E and deleted ST-5B from list of registration applications, inserted ST-3NR and ST-6E in list of specialized use forms, and inserted ST-18B and ST-50EN in list of sales and use tax returns.

Amended by R.2003 d.348, effective August 18, 2003.

See: 35 N.J.R. 2165(a), 35 N.J.R. 3848(a).

In (a), deleted "REG-1", inserted "NJ-REG" and substituted "Certificate" for "Permit" in "REG-1E" in the registration applications list, and deleted the exemption status list.

Amended by R.2008 d.356, effective December 1, 2008.

See: 40 N.J.R. 1777(a), 40 N.J.R. 6832(a).

Deleted designation (a); under "REGISTRATION APPLICATIONS", added the entry for "UZ-5-SB-A"; under "SPECIALIZED USE FORMS", in the entry for "ST-3NR", substituted "Sellers" for "Vendors", added the entries for "ST-4(BRRAG)", "ST-SST" and "MTC", and deleted the entry for "ST-40"; under "SALES AND USE TAX RETURNS", deleted the entry for "ST-52", and in the entry for "ST-20A", deleted "Deduction" preceding "Worksheet"; under "URBAN ENTERPRISE ZONE FORMS", deleted the entry for "UZ-4A/5A", substituted "UZ-5-SB" for "UZ-5" and added the entry for "UZ-6"; and added listings for "CAPE MAY COUNTY TOURISM TAX" and "SALEM COUNTY".

18:24-1.2 Definitions

The following words and terms, as used in this chapter, shall have the following meanings, unless the context clearly indicates otherwise:

“Agreement” means the Streamlined Sales and Use Tax Agreement.

“Certified service provider” means an agent certified jointly by the states that are signatories to the Agreement to perform all of the seller’s sales tax functions.

“Person” means an individual, trust, estate, fiduciary, partnership, limited liability company, limited liability partnership, corporation, or any other legal entity.

“Purchaser” means a person to whom a sale of tangible personal property or digital property or a sale of a service is made; or a person liable for the payment of any amusement charge, hotel room occupancy charge, fees or dues for access or use of the property or facilities of a fitness, athletic, sporting, or shopping club or organization, or charges for storage or for parking or garaging a motor vehicle.

“Receipt” means the amount of the sales price of any tangible personal property, digital property, or service taxable under the Sales and Use Tax Act. See also “sales price” below.

“Retail sale” means any sale, lease, or rental for any purpose other than for resale, sublease, or subrent. A sale is for “resale, sublease, or subrent” if it is for resale as is; for resale as a component part of a product that the purchaser produces for sale; for use by the purchaser in performing taxable services, if the property purchased becomes a physical component of the tangible personal property on which the services are performed or is actually transferred to the purchaser’s customer in conjunction with the performance of the taxable service. “Retail sale” includes sales of tangible personal property to all contractors, subcontractors, or repairmen of materials or supplies used in erecting structures for others, or building on, or otherwise improving, altering, repairing, maintaining, or servicing real property of others.

“Sale, selling, or purchase” means the transfer of title or possession or both, including by exchange or barter, rental, lease, or license to use or consume, in any manner and by any means, for consideration. It also includes the rendering of a taxable service for consideration. It also includes any agreement for such transfers of title or possession or for such rendering of service or for any other transactions that are taxable pursuant to N.J.S.A. 54:32B-3.

“Sales price” means the same as “receipt.” It is the measure subject to sales tax, and means the total amount of consideration, including cash, credit, property, and services, for the purchase of personal property, services, amusement admissions, taxable club dues, storage, parking, and other taxable transactions. “Sales price” is valued in money, regard-

less of whether received in money or in other form of consideration, without any deduction for any of the following:

1. The seller’s cost of the property sold;
2. The cost of materials used, labor or service cost, interest, losses, all costs of transportation to the seller, all taxes imposed on the seller, and any other expense of the seller;
3. Charges by the seller for any services necessary to complete the sale;
4. Delivery charges;
5. Installation charges; and
6. The value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product or piece of merchandise.

“Sales price” does not include:

1. Discounts, including cash, term, or coupons that are not reimbursed by a third party, that are allowed by a seller and taken by a purchaser on a sale;
2. Interest, financing, and carrying charges from credit extended on the sale of personal property or services, if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser;
3. Any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale, or similar document given to the purchaser;
4. The amount of the sales price for which food stamps have been properly tendered in full or part payment pursuant to the Federal Food Stamp Act of 1977, Pub.L. 95-113 (7 U.S.C. §§2011 et seq.); or
5. Credit for any trade-in of property of the same kind accepted in part payment and intended for resale if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser.

“Tangible personal property” means personal property that can be seen, weighed, measured, felt, or touched, or that is perceptible to the senses in any other manner. It includes electricity, water, gas, steam, and prewritten computer software, including prewritten computer software delivered electronically.

New Rule, R.1987 d.325, effective August 17, 1987.

See: 19 N.J.R. 858(a), 19 N.J.R. 1570(a).

Repeal and New Rule, R.2008 d.356, effective December 1, 2008.

See: 40 N.J.R. 1777(a), 40 N.J.R. 6832(a).

Section was “Newspaper defined”.

18:24-1.3 (Reserved)

New Rule, R.1987 d.325, effective August 17, 1987.

See: 19 N.J.R. 858(a), 19 N.J.R. 1570(a).