

State of New Jersey  
DIVISION OF TAXATION

SALES TAX

CONTRACTOR'S NEW JERSEY  
TAX REGISTRATION NUMBER

To be completed by contractor  
and retained by seller.

FORM ST-13

CONTRACTOR'S EXEMPT PURCHASE CERTIFICATE

TO: \_\_\_\_\_  
(Name of Seller) (Date)

\_\_\_\_\_  
(Address of Seller)

The materials, supplies, or services purchased by the undersigned are for exclusive use in erecting structures, or building on, or otherwise improving, altering or repairing real property of the exempt organization, governmental entity, or qualified housing sponsor named below and are exempt from Sales and Use Tax under N.J.S.A. 54:32B-8.22.

THIS CONTRACT COVERS WORK TO BE PERFORMED FOR: (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 \_\_\_\_\_

ADDRESS OR LOCATION OF CONTRACT WORK SITE: (property must be owned or leased by one of the above)

\_\_\_\_\_

I, the undersigned contractor, hereby verify and affirm that all of the information shown on this certificate is true.

\_\_\_\_\_  
Name of Contractor as registered with the New Jersey Division of Taxation

\_\_\_\_\_  
Address of Contractor

\_\_\_\_\_  
Signature of Contractor or Authorized Employee

See INSTRUCTIONS on reverse side.

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

- 1. Good Faith-** To act in good faith means to act in accordance with standards of honesty. In general, registered sellers who accept exemption certificates in good faith are relieved of liability for the collection and payment of sales tax on the transactions covered by the exemption certificate.

In order for good faith to be established, the following conditions must be met:

- (a) Certificate must contain no statement or entry which the seller knows is false or misleading;
- (b) Certificate must be an official form or a proper and substantive reproduction, including electronic;
- (c) Certificate must be filled out completely;
- (d) Certificate must be dated and include the 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; and
- (e) Certificate or required data must be provided within 90 days of the sale.

The seller may, therefore, accept this certificate in good faith 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.

- 2. Improper Certificate** - Sales transactions which are not supported by properly executed exemption certificates are deemed to be taxable retail sales. In this situation, the burden of proof that the tax was not required to be collected is upon the seller.
- 3. Correction of Certificate** - In general, sellers have 90 days after the date of sale to obtain a corrected certificate where the original certificate lacked material information required to be set forth in said certificate or where such information is incorrectly stated.
- 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. However, each subsequent sales slip or purchase invoice based on this Certificate must show the purchaser's name, address and Certificate of Authority Number for purpose of verification.
- 5. 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 on or before the 90th day following the date of the transaction to which the certificate relates.

**6. 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 and 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 [nj.taxation@treas.state.nj.us](mailto:nj.taxation@treas.state.nj.us). Write to: New Jersey Division of Taxation, Information and Publications Branch, PO Box 281, Trenton, NJ 08695-0281.