



**ST-13**  
(5-24)

New Jersey Division of Taxation  
**Sales Tax**  
**Contractor's Exempt Purchase Certificate**

Check applicable box:  
 Single-Purchase Certificate  
 Blanket Certificate

The seller must collect Sales Tax on the sale of taxable property or services unless the contractor gives them a fully completed ST-13, Contractor's Exempt Purchase Certificate.

**Do not mail this form to the Division of Taxation.**

**Seller**

Name \_\_\_\_\_

Address \_\_\_\_\_  
Street City State ZIP Code

**Purchaser (Contractor)**

New Jersey Taxpayer Identification Number \_\_\_\_\_

Name\* \_\_\_\_\_  
As registered with the New Jersey Division of Taxation

Address\* \_\_\_\_\_  
Street City State ZIP Code

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 an exempt organization, governmental entity, or qualified housing sponsor and are exempt from Sales and Use Tax under N.J.S.A. 54:32B-8.22. For purposes of this exemption, "exclusive use" means that the supplies and materials purchased will be entirely used or consumed on the job contracted for by the exempt organization, governmental entity, or qualified housing sponsor named below.

**For the exemption to apply, the property must be owned or leased by (check one)\*:**

**Exempt Organization**  
Name of exempt organization ..... \_\_\_\_\_  
Address of exempt organization..... \_\_\_\_\_  
Address or location of contract work site \_\_\_\_\_

**New Jersey or Federal Governmental Entity**  
Name of governmental entity ..... \_\_\_\_\_  
Address of governmental entity..... \_\_\_\_\_  
Address or location of contract work site \_\_\_\_\_

**Housing Sponsor (N.J.S.A. 54:32B-8.22c)**  
Name of housing sponsor ..... \_\_\_\_\_  
Address of housing sponsor..... \_\_\_\_\_  
Name of housing project ..... \_\_\_\_\_  
Address or location of housing project.... \_\_\_\_\_

**Housing Sponsor (N.J.S.A. 54:32B-8.22d)**  
Name of housing sponsor ..... \_\_\_\_\_  
Address of housing sponsor..... \_\_\_\_\_  
Name of affordable housing project ..... \_\_\_\_\_  
Address or location of affordable housing project \_\_\_\_\_

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

Print Name \_\_\_\_\_

Authorized Signature\* \_\_\_\_\_  
(Contractor or authorized employee)

Title \_\_\_\_\_ Date \_\_\_\_\_

\*Required

**This form may be reproduced**

# Form ST-13 Instructions

## Completing the Certificate

To claim an exemption from Sales Tax on the purchase of taxable property or services, the purchaser (contractor) must provide a fully completed ST-13, Contractor's Exempt Purchase Certificate, to the seller. Otherwise, the seller must collect the tax. The following information is required for this exempt purchase certificate to be fully completed:

- Name and address of purchaser;
- New Jersey taxpayer identification number;
- Type of organization for which the work is being performed;
- Signature, if using a paper exemption certificate (including fax).

The seller's name and address are **not** required for the exemption certificate to be considered fully completed.

## Accepting the Certificate

A seller must be registered to accept an exemption certificate. The seller is relieved of liability for collecting Sales Tax on transaction(s) covered by the certificate as long as the certificate is fully completed and is received within 90 days of the date of sale. The seller is relieved of liability even if the purchaser improperly claimed the exemption, in which case the purchaser will be held liable for nonpayment of the tax.

## Accepting the Certificate in an Audit Situation

If the seller either has not obtained an exemption certificate or 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 the exemption:
  - Was statutorily available on the date of the transaction(s); and
  - Could apply to the property or service being purchased; and
  - Is reasonable for the purchaser's type of business; **or**
2. Obtain other information establishing that the transaction(s) was not subject to 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 the 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.

## Blanket Certificates

A single exemption certificate may cover additional purchases of the same general type of property or service by the same purchaser with which the seller has a recurring business relationship. For purposes of this section, a recurring business relationship exists when a period of no more than 12 months elapses between sales transactions.

To use this form as a blanket certificate, check the applicable box at the top of the form. Each subsequent sales slip or purchase invoice based on the blanket certificate must be clearly marked with the purchaser's name, address, and identification number.

## Retention of Certificates

Certificates must be retained by the seller for 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. A seller that enters data elements from paper into an electronic format is not required to retain the paper exemption certificate.

## 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 holding a valid exempt organization permit issued pursuant to the provisions of N.J.S.A. 54:32B-9(b) that has provided an ST-5 Exempt Organization Certificate to the contractor.

**New Jersey or Federal Government Entity** is any agency, instrumentality, political subdivision, authority, or public corporation of the governments of the United States or the State of New Jersey. Governmental agencies, instrumentalities, or political subdivisions of states other than New Jersey do not qualify for exemption.

**Housing Sponsor (N.J.S.A. 54:32B-8.22c)** is any person, partnership, corporation, or association certified by the New Jersey Housing and Mortgage Finance Agency (NJHMFA) who has obtained financing for housing projects pursuant to N.J.S.A. 55:14K-1 et seq., when funding is in addition to federal, state, or local government subsidies, and who has provided a New Jersey Sales and Use Tax Housing Sponsor Letter of Exemption to the contractor.

**Housing Sponsor (N.J.S.A. 54:32B-8.22d)** is any person or entity engaged in affordable housing projects in which all of the units are restricted to occupants with moderate, low, or very low income as defined in N.J.S.A. 52:27D-301 et seq.

For more information, see S&U-6, *Sales Tax Exemption Administration*, which is available at [www.nj.gov/treasury/taxation/pdf/pubs/sales/su6.pdf](http://www.nj.gov/treasury/taxation/pdf/pubs/sales/su6.pdf)