



STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO BOX 267  
TRENTON, NJ 08695-0267

Name:

Address:

City, State Zip:

**MILITARY SALES TAX DEFERMENT APPLICATION**

YOU WILL RECEIVE A DEFERMENT IN PAYING THE NEW JERSEY SALES TAX ON THE MOTOR VEHICLE YOU PURCHASED, IF AT THE TIME YOU REGISTER THE VEHICLE WITH THE NEW JERSEY DIVISION OF MOTOR VEHICLES YOU HAVE SATISFIED ALL THE REQUIREMENTS LISTED BELOW:

1. YOU ARE A MEMBER OF THE ARMED FORCES OF THE UNITED STATES OF AMERICA.
2. YOU ARE ON ACTIVE DUTY.
3. YOUR "HOME OF RECORD" IS NEW JERSEY.
4. YOU ARE NOT STATIONED ON A MILITARY RESERVATION IN NEW JERSEY.
5. YOU PURCHASED THE VEHICLE IN A STATE OTHER THAN NEW JERSEY.

THE DEFERMENT OF THE PAYMENT OF THE NEW JERSEY SALES TAX IS GRANTED WITH THE UNDERSTANDING THAT YOU SHALL PAY THE TAX UPON THE FIRST USE OF THE VEHICLE IN NEW JERSEY BASED ON ITS VALUE AT THAT TIME. MAILING A CHECK PAYABLE TO NJ SALES TAX TO MOTOR VEHICLE CASUAL SALES, PO BOX 267, TRENTON, NJ 08695.

**TO OBTAIN A DEFERMENT YOU MUST SUBMIT COPIES OF THE FOLLOWING:**

- A. YOUR "LEAVE AND EARNINGS STATEMENT" FOR THE MONTH PRECEDING THE REGISTRATION DATE OF YOUR VEHICLE IN NEW JERSEY TO CONFIRM YOUR HOME OF RECORD.
- B. YOUR CURRENT ORDERS ASSIGNING YOU TO A MILITARY RESERVATION THAT IS NOT IN NEW JERSEY.
- C. YOUR UTILITY BILL, RENT RECEIPT, LEASE OR OTHER DOCUMENT SHOWING YOUR OUT OF STATE ADDRESS.
- D. YOUR INVOICE FROM THE DEALER SHOWING THE OUT OF STATE LOCATION. SEND A COPY OF THE OUT OF STATE CERTIFICATE OF OWNERSHIP, IF A PRIVATE SALE.
- E. YOUR "BILL OF LADING" TO SHOW PORT OF ENTRY, IF THE CAR WAS PURCHASED OVERSEAS.

PLEASE COMPLETE THE FORM ON THE REVERSE SIDE OF THIS LETTER, HAVE IT NOTARIZED AND SUBMIT DOCUMENTS REQUIRED. TO ENSURE YOUR APPLICATION IS PROMPTLY HANDLED, PLEASE MAIL ALL DOCUMENTS TO THE FOLLOWING ADDRESS:

MAIL TO: DIVISION OF TAXATION  
CASUAL SALES SECTION-MD-1  
PO BOX 267  
TRENTON, NJ 08695-0267  
609-984-6206  
[taxation.casualsales@treas.state.nj.us](mailto:taxation.casualsales@treas.state.nj.us)

Please note New Jersey issues only one deferment. If you already own a motor vehicle for which you have a deferment, you cannot receive an additional deferment.

