

When filing form C-9600, be aware of the following:

- The purchaser must give notice to the Division of Taxation about a pending sale/transfer/assignment of business assets sold/transferred/assigned other than in the ordinary course of business in order to insulate them from inheriting any and all seller's taxes that may be due to the Division of Taxation.
- The buyer or their attorney must send a completed Form C-9600 with an executed copy of the contract of sale, including any amendments, revisions, or assignments. The Division must receive these **at least 10** business days prior to the sale/transfer/assignment of the business assets.
- If the business is unregistered or if there is missing or incomplete information, there may be a delay in response time.
- All submissions must use overnight, certified, or registered mail. This will be your only proof of delivery. Hand deliveries are not acceptable. Applications received by the Division of Taxation after 11:59 a.m. are considered received the following business day.
- The Division will not respond to status inquiries until 10 business days after receipt.
- There is no expedited service available.
- All responses use the U.S. Postal Service. Please allow ample time for mail delivery of our response to your request. We do not email or fax responses.
- Liquor license transfer certificates are issued by our License Verification unit and are not subject to the 10 business day time frame. The License Verification unit's email address is [ABCClearance.Public@treas.nj.gov](mailto:ABCClearance.Public@treas.nj.gov) for questions only.

For additional information, see our Frequently Asked Questions (FAQ) page located at <https://www.nj.gov/treasury/taxation/faqbulksale.shtml>.

If you still have questions after reading our FAQ, you may email your bulk sale-related questions to [bulksale@treas.nj.gov](mailto:bulksale@treas.nj.gov). This mail box is only for questions and is not to be used for submissions.

(This page does not have to be sent with the C-9600)

C-9600  
09-21

**Overnight Carriers:**  
Bulk Sale Section  
3 John Fitch Way 5th Floor  
Trenton NJ 08611



State of New Jersey  
Department of the Treasury  
Division of Taxation

**Mailing Address:**  
Bulk Sale Section  
PO Box 245  
Trenton, NJ 08695-0245

## Notification of Sale, Transfer, or Assignment in Bulk

**Attach Executed Copy of Pending Contract of Sale or Transfer**

This form is to be used by the purchaser/transferee to notify the Director of the Division of Taxation of any bulk transfer in accordance with N.J.S.A. 54:50-38.

By statute, the following information is required to be submitted by registered mail 10 business days before taking possession of, or paying for, the property.

**Certified Mail or Overnight Delivery is also acceptable. Hand Deliveries are not acceptable**

Name of Purchaser(s) \_\_\_\_\_

Trade Name of Purchaser(s) \_\_\_\_\_

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

Federal Identification No. \_\_\_\_\_ Social Security No. \_\_\_\_\_

Name and Mailing Address of Attorney for Purchaser  
\_\_\_\_\_

Attorney's Phone Number (\_\_\_\_\_) \_\_\_\_\_ Purchaser's Phone Number (\_\_\_\_\_) \_\_\_\_\_

Name of Seller(s) \_\_\_\_\_

Trade Name of Seller(s) \_\_\_\_\_

Seller's Liquor License No. (If Applicable) _____
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Name of Officer, Partner, or Individual Owner \_\_\_\_\_

Home Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Home Phone Number (\_\_\_\_\_) \_\_\_\_\_ Business Phone Number (\_\_\_\_\_) \_\_\_\_\_

Federal Identification No. \_\_\_\_\_ Social Security No. \_\_\_\_\_

Name and Mailing Address of Attorney for Seller  
\_\_\_\_\_

Phone Number (\_\_\_\_\_) \_\_\_\_\_

Date Seller Acquired Business: Month \_\_\_\_\_ Year \_\_\_\_\_

Scheduled Date of Sale Must be at least 10 business days after our receipt. _____	Sales Price of Furniture, Fixtures, and Equipment..... \$ _____
	Sales Price of Land and Building..... \$ _____
	Sales Price of Other Assets (attach schedule) ..... \$ _____
	Total Sales Price..... \$ _____

Terms and conditions of sale \_\_\_\_\_

Location of business or property \_\_\_\_\_

Type of business \_\_\_\_\_

Signature \_\_\_\_\_

Check one:

Date \_\_\_\_\_

Purchaser/Transferee

Attorney for Purchaser/Transferee \_\_\_\_\_