



State of New Jersey  
 Division of Taxation  
**SPILL COMPENSATION AND CONTROL TAX  
 SECONDARY TRANSFER CERTIFICATE**

*Read Instructions on Reverse Side of this Certificate*

**To be completed by Transferor and given to and retained by Transferee  
 The Transferee must pay the tax on the receipt of taxable hazardous substances unless  
 the Transferor gives him a properly completed exemption certificate.**

TO:

(Name of Transferee)	(Date)		
(Federal Identification Number)			
(Address)	(City)	(State)	(Zip Code)

The undersigned certifies that:

1. a) He is duly and properly registered with the New Jersey Division of Taxation, Spill Compensation and Control Tax;  
 or  
 b) He is in receipt of a properly issued Secondary Transfer Certificate.
2. He engages in the transfer of petroleum or other hazardous substances as defined in N.J.A.C. 7:1E-1.7, which are subject to tax under N.J.S.A. 58:10-23.11b.
3. The product herein transferred is described as:  
 \_\_\_\_\_  
 \_\_\_\_\_
4. The product described in (3) above was received by him in a taxable manner and said tax has been duly paid.

*I, the undersigned Transferor, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Spill Compensation and Control Act with respect to the use of the Secondary Transfer Certificate and it is my belief that the Transferee is not required to pay the tax on the transaction or transactions covered by this Certificate. The undersigned Transferor hereby swears (under the penalties for perjury and false swearing) that all the information shown in this Certificate is correct.*

\_\_\_\_\_  
 Name of Transferor (as registered with Division of Taxation)

\_\_\_\_\_  
 Federal Identification Number

By

\_\_\_\_\_  
 (Signature of duly Authorized Office)

\_\_\_\_\_  
 (Title)

\_\_\_\_\_  
 (Address)

\_\_\_\_\_  
 (City)

\_\_\_\_\_  
 (State)

\_\_\_\_\_  
 (Zip Code)

## INSTRUCTIONS FOR USE OF SECONDARY TRANSFER CERTIFICATES

- 1. GOOD FAITH** - In general, a transferee who accepts a secondary transfer certificate in “good faith” is relieved of liability for payment of tax upon transfers covered by the certificate. The question of “good faith” is one of fact and depends upon a consideration of all the conditions surrounding the transfer. Both parties to the transfer are presumed to be familiar with the law and the regulations pertinent to the business in which they deal.

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

- (a) The certificate must contain no statement or entry which the transferee knows, or has reason to know, is false or misleading.
- (b) The certificate must be an officially promulgated certificate form or a substantial and proper reproduction thereof.
- (c) The certificate must be dated and executed in accordance with the published instructions, and must be complete and regular in every respect.

The transferee may, therefore, accept this “good faith” Secondary Transfer Certificate as a basis for exempting the transfer from tax provided that:

- (d) The transferor’s Federal Identification Number, indicating that the transferor is registered with the New Jersey Division of Taxation, is entered on the face of the certificate.
- (e) The transferor has entered all other information required on the form.

- 2. IMPROPER CERTIFICATE** - Transfers which are not supported by properly executed exemption certificates may be deemed to be taxable transfers. The burden of proof that the tax was not required to be paid is upon the transferor.
- 3. CORRECTION OF CERTIFICATE** - In general, taxpayers have 60 days after date of transfer 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 transfers to the same transferee of the same general type of product. However, each subsequent invoice based on this Certificate must show the transferee’s name, address, and Federal Identification Number for purposes of verification. A Secondary Transfer Certificate shall be inapplicable where delivery of a hazardous substance is made from a point out of state to a point in New Jersey, or where the transfer of a hazardous substance is the first taxable transfer in New Jersey.
- 5. RETENTION OF CERTIFICATES** - Certificates must be retained by the transferee for a period of not less than three years from the date of the last transfer covered by the certificate. Certificates must be in the physical possession of the transferee and available for inspection on or before the 60th day following the date of the transaction to which the certificate relates.
- 6. FEDERAL IDENTIFICATION NUMBERS** - These numbers are provided by the Internal Revenue Service. They are used to account for and give credit for tax payments.

*Private reproduction of Exemption Certificates may be made  
without the prior permission of the Division of Taxation.*