

State of New Jersey
Department of the Treasury
Division of Taxation

Motor Vehicle Sales and Use Tax Exemption Report
(See Reverse Side for Instructions and Definitions)

Motor Vehicle Dealer \_\_\_\_\_

Address \_\_\_\_\_

Telephone Number (\_\_\_\_\_) \_\_\_\_\_ Taxpayer ID Number \_\_\_\_\_

I Purchase Information

(a) Purchaser/Lessee (please print or type) \_\_\_\_\_

(b) FID # or last three (3) digits of your SS# \_\_\_\_\_ (c) Date of Purchase/Lease \_\_\_\_\_

(d) New Jersey Address \_\_\_\_\_

(e) Out-of-State Address \_\_\_\_\_

(f) Telephone Number (\_\_\_\_\_) \_\_\_\_\_ (g) Occupation \_\_\_\_\_

(h) Employer \_\_\_\_\_ (i) Address \_\_\_\_\_

(j) Driver's License issued by State of: \_\_\_\_\_ Number \_\_\_\_\_ Expiration Date \_\_\_\_\_

(k) Other Driver's License Issued by State of: \_\_\_\_\_ Number \_\_\_\_\_ Expiration Date \_\_\_\_\_

II Vehicle Identification Data

Make of Vehicle \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_

Full Serial Number \_\_\_\_\_ Body Type \_\_\_\_\_ Color \_\_\_\_\_

III Computation of Price

(a) Enter Full Purchase Price/Lease Payment & Number of Payments.....\$ \_\_\_\_\_

(b) Enter Trade-In Allowance or Discount, if any.....\$ \_\_\_\_\_

(c) Adjusted Purchase Price/Lease (Item A Less Item B).....\$ \_\_\_\_\_

Table with 4 columns: Make of Vehicle, Model, Year, State of Registration; Full Serial Number, Body Type, Color, Plate Number.

IV Exemption Certification

The purchaser/lessee certifies they are a nonresident of New Jersey, has no permanent place of abode in New Jersey, is not engaged in carrying on in New Jersey any employment, trade, business or profession in which the motor vehicle will be used in New Jersey.

Sign Here \_\_\_\_\_
Purchaser/Lessee (if corporation, an authorized officer must sign) (Date)

V Dealer of Certification

I certify that I have examined the above form after its completion and the information given is true and correct to the best of my knowledge and belief.

Sign Here \_\_\_\_\_
Dealer (Date)

Privacy Act Notification

The Federal Privacy Act of 1974 requires all agencies requesting information to inform individuals from whom it seeks information why the request is being made and how the information is being used.

Your social security number is used primarily to account for and give credit for tax payments. It is also used in the administration and enforcement of all tax laws for which the Division of Taxation has statutory responsibility.

## Instructions for Dealer

- A) Fill out report in duplicate.
- B) Print or type report.
- C) Complete all information.
- D) Retain copy for your files.
- E) Send original to: New Jersey Division of Taxation  
PO Box 267  
Trenton, NJ 08695-0267

The ST-10 as revised must be used to support a sales tax exemption claimed by the purchaser/lessee of a motor vehicle in this State on and after June 1, 1988.

Subsection N.J.S.A. 54:32B-10(a) of the New Jersey Sales and Use Tax Act provides as follows:

"Receipts from any sale of a motor vehicle shall not be subject to the retail sales tax imposed under subsection (a) of section 3, despite the taking of physical possession by the purchaser within this State, provided that the purchaser, at the time of taking delivery:

- (1) is a nonresident of this State,
- (2) has no permanent place of abode in this State,
- (3) is not engaged in carrying on in this State any employment, trade, business or profession in which the motor vehicle will be used in this State....."

For the purposes of this subsection, any person who maintains a place of abode in New Jersey is a resident individual.

A place of abode is a dwelling place maintained by a person, or by another for them, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment or flat; a room including a room at a hotel, motel, boarding house or club, or at a residence hall operated by an educational or charitable or other institution, or a trailer, mobile home, houseboat or any other premises.

### **Corporations:**

Any corporation incorporated under the laws of New Jersey, and any corporation, association, partnership or other entity doing business in this State, or operating a hotel, place of amusement or social or athletic club in the state is a resident.

### **Trade or Business:**

Any person while engaged in any manner in carrying on in this State any employment, trade, business or profession shall be deemed a resident with respect to the use in this State of tangible personal property or services in such employment, trade, business or profession.

### **Military Personnel:**

Any person serving in the Armed Forces of the United States whose home of record is a state other than New Jersey is a resident of this State whether their place of abode is located on or off a military reservation and within the territorial limits of New Jersey.

Any person serving in the Armed Forces of the United States whose home of record is the State of New Jersey is a resident of this State whether their place of abode is located on or off a military reservation situated in this State or another state of the United States or a foreign nation.

### **VOIDANCE OF NONRESIDENT EXEMPTION:**

Where a nonresident exemption is claimed by the purchaser/lessee, sales tax plus penalty and interest will be imposed on the purchase price of the motor vehicle, if the purchaser/lessee is in fact a resident of New Jersey at the time of purchase or lease. Payment of tax to another state does not release you of this obligation.