ST-3NR (3-17)

State of New Jersey
DIVISION OF TAXATION
SALES TAX

Form ST-3NR
RESALE CERTIFICATE FOR NON-NEW JERSEY SELLERS

For use **ONLY** by out-of-state sellers not required to be registered in New Jersey

[THIS FORM IS NOT VALID UNLESS FULLY COMPLETED]
Please read and comply with instructions on both sides of this certificate.

SELLER

Name Main Wholesale Florist Inc.

Address 27 Styertowne Road Clifton, New Jersey

New Jersey Tax Registration Number 221-932-392

PURCHASER

Name* _____

Business Location* _____

State(s) of Registration _____

Out-of-State Registration Number(s)* _____

Type of Business* (e.g., retailer, wholesaler, manufacturer, repair shop) _____

Description of Item(s) Sold, Serviced or Leased: _____

Description of Item(s) Purchased: _____

This merchandise or service is being purchased for (check applicable item)

- ☐ Resale in its present form
- ☐ Resale as a physical component of a product produced or repaired by the producer
- ☐ Lease (outside New Jersey)

The purchaser certifies it has no place of business, employees, independent contractors, service activities, or leased tangible personal property in New Jersey, is not required to be registered with the New Jersey Division of Taxation, and in fact is not registered with the New Jersey Division of Taxation.

The purchaser further certifies that if any property purchased tax free is used or consumed by the purchaser in New Jersey making it subject to New Jersey sales and use tax, the purchaser will pay the proper tax to the Division of Taxation.

Under penalties of perjury I swear or affirm that the information on this form is true and correct to the best of my knowledge.

Print Name _____

Authorized Signature _____
(Owner, Partner, Corporate Officer)

Title _____ Date _____

Address (if different from above) _____

EMAIL: _____

*Required

MAY BE REPRODUCED - (Front and Back Required)

INSTRUCTIONS FOR USE OF RESALE CERTIFICATE FOR NON-NEW JERSEY SELLERS ST-3NR

1. Registered sellers who accept fully completed exemption certificates within 90 days subsequent to the date of sale are relieved of liability for the collection and payment of sales tax on the transactions covered by the exemption certificate. The following information must be obtained from a purchaser in order for the exemption certificate to be fully completed:
   - Purchaser's name and address;
   - Type of business;
   - Reason(s) for exemption;
   - Purchaser's New Jersey tax identification number or, for a purchaser that is not registered in New Jersey, the Federal employer identification number or out-of-State registration number. Individual purchasers must include their driver's license number;
   - If a paper exemption certificate is used (including fax), the signature of the purchaser.

   The seller's name and address are not required and are not considered when determining if an exemption certificate is fully completed. A seller that enters data elements from paper into an electronic format is not required to retain the paper exemption certificate.

   The seller may, therefore, accept this certificate as a basis for exempting sales to the signatory purchaser and is relieved of liability even if it is determined that the purchaser improperly claimed the exemption. If it is determined that the purchaser improperly claimed an exemption, the purchaser will be held liable for the nonpayment of the tax.

2. **Retention of Certificates –** Certificates must be retained by the seller for a period of not less than 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.

3. **Acceptance of an exemption certificate in an audit situation –** On and after October 1, 2011, if the seller either has not obtained an exemption certificate or the seller 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 that the seller obtain a certificate claiming an exemption that:
      (a) was statutorily available on the date of the transaction, and
      (b) could be applicable to the item being purchased, and
      (c) is reasonable for the purchaser's type of business, OR
   2. Obtain other information establishing that the transaction was not subject to the 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 such 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.

EXAMPLES OF PROPER USE OF RESALE CERTIFICATE FOR NON-NEW JERSEY SELLERS

(a) A craftsman registered in Pennsylvania as a retail and wholesale seller of furniture comes to New Jersey to purchase lumber which they will use in making furniture.
(b) A merchant registered as a retail seller of books in Connecticut purchases books for their inventory from a New Jersey dealer and sends their employee to pick up the merchandise.
(c) A computer store owner registered as a retailer in Wisconsin purchases canned software for their inventory while attending a trade show in New Jersey, and carries it away from the show themself.

EXAMPLES OF IMPROPER USE OF RESALE CERTIFICATE FOR NON-NEW JERSEY SELLERS

(a) A lumber dealer may not accept an ST-3NR from a contractor who intends to use it in working on their customers' real property, because under New Jersey law, contractors are considered to be the retail purchasers of the construction materials that they use.
(b) A bookseller may not accept an ST-3NR from a doctor who is purchasing books for patients to read in their waiting room, because this would not be a purchase for resale.
(c) A candy wholesaler may not accept an ST-3NR from a purchaser who shows a New Jersey store address on the form, because this information would give the seller reason to believe that the purchaser should be registered in New Jersey.
(d) A plant nursery may not accept an ST-3NR from a New York florist who requests delivery of the plants by common carrier to their New York location, because this would not be a New Jersey sale.

REPRODUCTION OF RESALE CERTIFICATE FORMS

Private reproduction of both sides of resale certificates may be made without the prior permission of the Division of Taxation.

FOR MORE INFORMATION: Read publication S&U-6 (Sales Tax Exemption Administration) at

http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su6.pdf

DO NOT MAIL THIS FORM TO THE DIVISION OF TAXATION.
This form is to be completed by purchaser and given to and retained by seller.