



Military Sales Tax Deferment Application

MD-1
(7/19)

Name

Last First MI

Social Security Number

Email Address

Current Mailing Address

Street City State ZIP Code

Name and Address of Duty Station (If foreign address use space below)

Name

Street City State ZIP Code

Foreign Address

Vehicle Information

Year Make Model Body Type Serial Number

Dealer Information

Name Address

Purchase Date Purchase Price

I swear under the penalties of perjury and false swearing that all of the information on this application is true and I will pay the New Jersey Sales Tax due upon the first use of the vehicle in New Jersey based on its value at the time.

Applicant's Signature Date

Notary Signature

My Commission Expires

Notary Seal

Note: If you already have a deferment for a motor vehicle, you must pay the Sales Tax on that vehicle, or provide proof that you no longer own it, before we can issue a deferment for this request. Only one vehicle can be deferred at a time.

Military Sales Tax Deferment Application (Form MD-1)

When you register your vehicle with the New Jersey Motor Vehicle Commission you will receive a deferment to pay the New Jersey Sales Tax if you satisfy **all** of the following requirements:

- You are a member of the Armed Forces;
- You are on active duty;
- Your “Home of Record” is New Jersey;
- You are not stationed on a military reservation in New Jersey;
- You purchased the vehicle in a state other than New Jersey.

This deferment is granted with the understanding that you will pay the Sales Tax upon the first use of the vehicle in New Jersey (based on its value at the time).

To receive a deferment you **must** send copies of the following documents:

- **Confirmation of Home of Record.** Send a copy of your “Leave and Earnings Statement” for the month preceding the registration date of your vehicle in New Jersey;
- **Current Orders.** These must show that you are assigned to a military reservation outside of New Jersey;
- **Proof of Address.** A copy of a utility bill, rent receipt, lease, or other document showing your out-of-State address;

And one of the following:

- **Dealer Sale.** Your invoice from the dealer showing the out-of-State location;
- **Private Sale.** Copy of the out-of-State certificate of ownership; or
- **Overseas Purchase.** Your “Bill of Lading” to show the port of entry.

Complete this form, have it notarized, and send copies of the required documents to:

Division of Taxation
Casual Sales Unit
PO Box 267
Trenton, NJ 08695-0267

For questions about this application, call the Casual Sales Unit at 609-984-6206.