# **State of New Jersey Department of the Treasury Division of Taxation**

# Aircraft Dealer Sales and Use Tax Exemption Report (See Reverse Side for Instructions)

Aircraft Dealer					
Address					
Telephone Number (	)	Taxpayer ID Nu	mber		
I Purchase Information					
Purchaser			Date of Purc	chase	
New Jersey Address _			Tel. Number ()		
Out-of-State Address _			Tel. N	lumber ()	
Driver's License, State	& No				
Auto Registration, State	e & No				
If a corporation, state a	nd date of incorpo	ration			
If a foreign corporation, is it authorized to do business in New Jersey?				□No	
If yes, date					
II Aircraft Identification	Data				
Make of Aircraft Model				Year	
	Full Serial Number FAA Reg. No				
Gross Wt Engine Rating: Horse Power					
III Computation of Price				•	
,				\$	
. ,		•		\$ <u></u>	
	Price (item A Less	пент <i>Б</i> )		Φ	
(d) Trade-in Data:			·		
Make of Aircraft Model			Year	State of Registration and No.	
Full Carial Name han	0	Facility Defines		FAA Danistration No.	
Full Serial Number	Gross Wt	Engine Rating:		FAA Registration No.	
Horse Power:		Lbs. Thrust:		-	
		Ebs. Illiust.			
IV Exemption Certificat	ion				
				f abode in New Jersey, is not e	
				be used in New Jersey. The por for repairs at any time with	
the date of purchase.	and andrait for add	in Now Goldey on Guior than	a transfert basis	or for ropallo at any time with	III 12 Montho Hom
Sign Here					
Dealer					(Date)
V Subscription					
We certify that we have endinged	examined the abov	e form after its completion ar	nd the information	n given is true and correct to th	ne best of our knowl
Sign Here		(D. )	Sign Here		
Dealer	Dealer (Date)		Purchaser		(Date)

# Instructions for Dealer

- A) Print or type report.
- B) Provide all information requested.
- C) Fill out report in duplicate.
- D) Retain copy for your files.
- E) Send original to: New Jersey Division of Taxation

PO Box 267

Trenton, NJ 08695-0267

# WHO IS A RESIDENT OF NEW JERSEY?

#### a. INDIVIDUAL

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.

# b. CORPORATION

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.

#### c. 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.

# **VOIDANCE OF NONRESIDENT EXEMPTION**

Where a nonresident exemption is claimed by the purchaser, sales tax plus penalty and interest will be imposed on the purchase price of the aircraft if the purchaser is in fact a resident of New Jersey at the time of purchase or in the event the purchaser should base the aircraft in this State at any time within 12 months from the date of purchase. An aircraft is presumed to be based in New Jersey if it is registered or required to be registered under the New Jersey Aircraft Registration Act of 1964.