

Application for Exemption from Sales Tax on Purchases of Goods and Materials for Exclusive Use or Consumption within an Urban Enterprise Zone

1. NJ Taxpayer ID #: _____ - _____ - _____ / _____

2. Name of Business (Individual, Partnership or Corporate Name) _____

Trade Name (if any) _____

Business Address in the Urban Enterprise Zone _____

City _____ State _____ Zip Code _____

E-mail Address _____

3. Contact Name _____

4. Contact Telephone Number _____

5. Contact E-mail Address _____

6. Principal Product or Service _____

7. UEZ File Number _____

8. Re-certification Beginning Date: _____ Re-certification Ending Date: _____

Please check the following box that pertains to your business. The Division will verify the business gross receipts based on the tax data available.

- The business gross receipts from all locations of this business entity for the prior annual tax period were less than \$3 million. I am requesting that you certify the business listed above as a qualified small business and that you issue to this business a UZ-5-SB Exempt Purchase Certificate.**
- The business gross receipts from all locations of this business entity for the prior annual tax period were \$3 million or more. I will be applying to the Division of Taxation for refunds of any use tax and/or sales tax paid at the point of purchase for goods and materials for use or consumption exclusively within the zone.**

I certify that I am authorized to complete this application; that it is true and complete; and **I HEREBY CONSENT TO THE RELEASE OF TAX INFORMATION OF THE APPLICANT BY THE DIVISION OF TAXATION TO THE UEZ AUTHORITY AND COORDINATORS AND THE NEW JERSEY DIVISION OF REVENUE.**

Signature of Owner, Partner or Officer

Print or Type Name and Title

Date

THIS FORM MUST BE COMPLETED, SIGNED, AND RETURNED TO YOUR MUNICIPAL UEZ LOCAL COORDINATOR, ALONG WITH YOUR APPLICATION FOR UEZ CERTIFICATION OR RE-CERTIFICATION

SEE INSTRUCTIONS ON REVERSE SIDE

PLEASE READ THESE INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM. PRINT OR TYPE ALL INFORMATION.
FAILURE TO PROPERLY COMPLETE THE ENTIRE APPLICATION WILL DELAY YOUR QUALIFICATION FOR THIS SALES TAX BENEFIT.

INSTRUCTIONS

General Instructions

Retail sales of personal property (except motor vehicles and energy) and sales of services (except telecommunications and utility services) to a qualified business for the exclusive use or consumption of such business within its business location in an enterprise zone are exempt from the taxes imposed under the "Sales and Use Tax Act," P.L. 1966, c.30 (C.54:32B-1 et seq.).

Effective July 15, 2006, Chapter 34, P.L. 2006 revised the Urban Enterprise Zones Act. The purchase exemption for purchases made by the qualified business remains effective; however, procedural amendments to the law now require the sales tax to be collected on sales made to qualified businesses, unless the business is a "small qualified business" (annual gross receipts less than \$3 million* in the prior annual tax period). For purposes of the point of sale exemption, sellers can no longer rely on the qualified business' prior exemption certificate (UZ-5). A "small qualified business" must furnish a UZ-5-SB to its vendor. A qualified business that is not a "small qualified business" must pay sales tax at the point of purchase, or self-assess use tax, and apply to the Division of Taxation for a refund within one year of the purchase, on the proper form (A-3730-UEZ) and in accordance with procedures prescribed by the Division of Taxation. The forms and instructions can be found on the Division's Web Site at www.state.nj.us/treasury/taxation/pdf/other_forms/uez/a3730uez_claimin.pdf. This form is downloadable, but cannot be filed on-line.

The partial sales tax exemption (3 1/2%) offered by certified retail businesses has not been changed by this recent revision of the law.

An application must be completed annually upon application for re-certification under the UEZ program.

Specific Instructions

The following instructions refer to the numbered entry items on the application.

- ITEM 1** Enter the NJ Taxpayer ID# your business received when you registered your business, for state tax purposes, with the Client Registration Branch (NJ Division of Revenue).
- ITEM 2** Enter the name of the business, and Trade Name, if any, as registered with the Division of Taxation and the address at which the business is located within the zone. Also provide the e-mail address of the business.
- ITEM 3** Enter the name of a person knowledgeable about the business and available for contact.
- ITEM 4** Enter the business location's telephone number where the person entered in Item 3 can be reached.
- ITEM 5** Enter the e-mail address of the contact person.
- ITEM 6** Enter the principal product your business sells or the principal service your business provides.
- ITEM 7** Enter your UEZ File Number, if any. This number may be found on letters your business receives from the UEZ Authority.
- ITEM 8** Enter the beginning and ending dates for the re-certification period for which you apply for UEZ qualification. Leave blank if this is a first-time application for UEZ qualification.

*Effective 1/13/08, the gross receipts criterion for certification as a "small qualified business" was increased to \$3 million, by P.L. 2007, c. 328.