

NJ SALES AND USE TAX EXEMPTION
A Step-By-Step Process

1. The production company must be registered to do business in New Jersey:
www.njportal.com/DOR/BusinessRegistration/Home/FirstStep
2. The production company must register for tax purposes. Go to:
<https://www.state.nj.us/treasury/revenue/gettingregistered.shtml>
3. Even though your company may not be collecting New Jersey Sales Tax, you should register to accept/issue exemption certificates. Note that a registered business that is not required to collect and remit sales and/or use tax (e.g., it does not incur use tax liability on its own taxable purchases) may file a Request To Be Placed On A Non-Reporting Basis:
https://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/c6205st.pdf
4. Refer to the Technical Bulletin TB-82, issued by the New Jersey Division of Taxation, in order to determine what types of purchases, rentals and services are exempt from New Jersey Sales Tax when used in the production of motion pictures and television programs:
<https://www.state.nj.us/treasury/taxation/pdf/pubs/tb/tb82.pdf>
5. Exemption Certificates must be filled out completely when issued to vendors/suppliers/sellers. **Form ST-4:**
https://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/st4.pdf
6. Become familiar with other filing obligations that may be applicable (Corporate Business Tax, Payroll Withholding, Use Tax):
https://www16.state.nj.us/NJ_PREMIER_EBIZ/jsp/home.jsp
7. Retain all relevant records.

*For additional information, contact the Regulatory Services Branch, New Jersey Division of Taxation at: Taxation.RegulatoryServices@treas.nj.gov.