



## 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.