



**ST-4ZEV**  
(rev. 10-24)

New Jersey Division of Taxation

**ZEV Partial Exemption Certificate  
and Sales Tax Worksheet**

For sales made October 1, 2024, through June 30, 2025

For leases, see Form [ST-4ZEV Lease](#).

**Part I Seller Information**

Name \_\_\_\_\_

Address \_\_\_\_\_

Taxpayer ID Number \_\_\_\_\_

**Part II Purchaser Information**

Purchaser Name \_\_\_\_\_

Address \_\_\_\_\_

Date of Sale \_\_\_\_\_

**Part III Vehicle Identification Data**

Make of Vehicle \_\_\_\_\_ Model \_\_\_\_\_

Year \_\_\_\_\_ Full Serial Number \_\_\_\_\_

**Part IV Purchaser Certification**

I certify that the above information is true and correct to the best of my knowledge and belief.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Purchaser

**Part V Calculation of Tax**

- 1. Gross receipts from sale of vehicle (see instructions)..... \$ \_\_\_\_\_
- 2. Sales price of vehicle (see instructions) ..... \$ \_\_\_\_\_
- 3. Receipts entitled to ZEV partial exemption (multiply line 2 by .50)..... \$ \_\_\_\_\_
- 4. Receipts not subject to Sales Tax (see instructions) ..... \$ \_\_\_\_\_
- 5. Total receipts not subject to Sales Tax (add line 3 and line 4)..... \$ \_\_\_\_\_
- 6. Receipts subject to Sales Tax (subtract line 5 from line 1)..... \$ \_\_\_\_\_
- 7. Sales Tax due (multiply line 6 by .06625) ..... \$ \_\_\_\_\_

**Part VI Seller Certification**

I certify that I have reviewed the form and the information is true and correct to the best of my knowledge and belief.

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Seller

# Form ST-4ZEV Instructions

This form is for sales made October 1, 2024, through June 30, 2025, ONLY

P.L. 2024, c.19 repeals the Sales and Use Tax exemption on sales (including rentals and leases) of zero emission vehicles (ZEVs). ZEVs sold on or after October 1, 2024, but before July 1, 2025, are taxable at the rate of 3.3125%. The tax rate for sales on or after July 1, 2025, is 6.625%. The exemption is **not** applicable to partial zero emission vehicles, which includes hybrids such as the Toyota Prius and Honda Civic Hybrid. The exemption is also **not** applicable to labor or parts for qualified vehicles.

Form ST-4ZEV must be completed by registered sellers for each sale of a [qualified ZEV](#) to:

- Document the ZEV partial Sales Tax exemption for the sale of a ZEV on or after October 1, 2024, but before July 1, 2025 ([N.J.S.A. 54:32B-8.55](#)); and
- Calculate taxable and exempt portions of receipts from the sale of a ZEV that will be included when filing the Sales and Use Tax return, Form ST-50, to allow for the proper calculation of Sales Tax.

## Completing the Form

Provide all information requested. Part V is used to calculate the amount of Sales Tax due. Some of the amounts in Part V will be needed when filing the Sales and Use Tax return, Form ST-50.

### Part V

**Line 1 – Gross receipts from sale of vehicle.** Enter the total gross receipts from the sale of the vehicle. (Do not include trade-in allowances or Sales Tax collected.) This amount will be included on line 1, Gross Receipts, when filing Form ST-50.

**Line 2 – Sales price of vehicle.** Receipts entitled to the ZEV partial exemption include:

- Price of the vehicle (less any trade-in deduction);
- Federal excise taxes;
- Delivery charges from a manufacturer to seller or from seller to purchaser;
- Charges for preparation of or additional work on a motor vehicle;
- Charges for additional accessories or equipment placed in or attached to the motor vehicle by the seller as part of the original sale;
- Documentary service fees (e.g., clerical services, messenger services, computer time, paperwork preparation charges for title, registration, and financing); and
- Any manufacturer's rebate or cash, either shown as a down payment or as a deduction from the sales price.

**Line 3 – Receipts entitled to ZEV partial exemption.** Multiply line 2 by .50.

**Line 4 – Receipts not subject to Sales Tax.** Enter any amount included on line 1 that is **not** taxable under New Jersey law including:

- Insurance by a third-party insurance carrier (e.g., GAP insurance);
- New Jersey Motor Vehicle Commission (MVC) fee for title and registration; and
- Tire Fee.

**Line 5 – Total receipts not subject to Sales Tax.** Add line 3 and line 4. This amount will be included on line 2, Receipts not subject to Sales Tax, when filing Form ST-50.

**Line 6 – Receipts subject to Sales Tax.** Subtract line 5 from line 1.

**Line 7 – Sales Tax due.** Multiply line 6 by .06625.