

State of New Jersey
DIVISION OF TAXATION

Eligible Nonregistered Purchaser
(See Instructions)

Purchaser's New Jersey
Tax Registration Number

SALES TAX

FORM ST-7

FARMER'S EXEMPTION CERTIFICATE

To be completed by purchaser and given to and retained by seller.

The seller must collect the tax on a sale of taxable property or services unless the purchaser gives him a properly completed New Jersey exemption certificate.

TO _____ Date _____
(Name of Seller)

(Address)

(City) (State) (Zip)

Check applicable box:

- Single Purchase Certificate
- Blanket Certificate

The purchaser certifies that it is exempt from payment of the Sales and Use Tax on purchases to be made from the seller because the property or service is to be used for an exempt purpose described in N.J.S.A. 54:32B-8.16 of the Sales and Use Tax Act as follows:

"Sales of tangible personal property and production and conservation services to a farmer for use and consumption directly and primarily in the production, handling and preservation for sale of agricultural or horticultural commodities at the farming enterprise of that farmer."

Description of agricultural or horticultural commodities produced at the purchaser's farmer enterprise:

Description of tangible personal property or service purchased: _____

(Name of individual, partnership, association, or corporation)

(Business address)

By _____
(Signature of individual farm owner, partner, officer of corporation or other qualified representative)

INSTRUCTIONS

This certificate must be presented to a seller when making an exempt purchase. The farmer's exemption does not apply to purchases which will not be used directly and primarily in farm production. The purchases of automobiles, certain other motor vehicles, natural gas, electricity and any materials used to build a building or structure (except silos, greenhouses, grain bins and manure handling facilities) are taxable regardless of the intended use on a farm or by a farmer.