

STATE OF NEW JERSEY  
Division of Taxation

SALES AND USE TAX  
LESSOR CERTIFICATION  
P.L. 1989, c. 123

To be completed by Lessor and issued to Lessee.  
Lessor and Lessee must retain for inspection.

TO:

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 (NAME OF LESSEE) (DATE)  
 -----  
 (TAXPAYER I.D. NUMBER OR SOCIAL SECURITY NUMBER)  
 -----  
 (ADDRESS) (CITY) (STATE) (ZIP CODE)

The undersigned Lessor certifies that:

1. The Lessor is registered with the New Jersey Division of Taxation for Sales & Use Tax purposes.
2. The property subject to this lease transaction is:

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 (LEASED PROPERTY DESCRIPTION)

If the leased property is a motor vehicle, insert serial number: \_\_\_\_\_

3. a)  The lessor will pay the Sales and Use Tax on the purchase or use of the property described in 2 above directly to the Division of Taxation or;
- b)  The lessor will claim the exemption checked below. Lessor claims exemption from tax on the purchase of the property described in 2 above by reason of:
  - Lease for Exempt Use under N.J.S.A. 54:32B-\_\_\_\_\_ (*insert section number*).
  - Lease to Exempt Lessee under N.J.S.A. 54:32B-9.
  - Lease of motor vehicle, vessel or aircraft exempt under N.J.S.A. 54:32B-10.
  - Other \_\_\_\_\_  
 (Explain and provide statutory citation for exemption claimed)

*The undersigned Lessor hereby affirms (under the penalties for perjury and false swearing) that all the information shown in this certificate is correct.*

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 NAME OF LESSOR (AS REGISTERED WITH DIVISION OF TAXATION) TAXPAYER I.D. NUMBER  
 -----  
 By: \_\_\_\_\_  
 (SIGNATURE OF DULY AUTHORIZED OFFICER) (TITLE)  
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 (ADDRESS) (CITY) (STATE) (ZIP CODE)