



South Jersey Auto Auction

7 Carnegie Plaza Suite 300

Cherry Hill, NJ 08003

Phone: 856-489-1300

Fax: 856-489-1318

SOUTH JERSEY AUTO AUCTION: DEALER REGISTRATION FORM

Please Print Legible

Today's Date: _____

Dealership Name: _____ Bus. Start Date: _____

Business Type: New Car Used Car Salvage Facility

Address: _____

City, State, Zip: _____

Phone #: _____ Fax #: _____

Representative Name: _____ Cell #: _____

Email Address: _____

Birth Date: _____ Month: _____ Day: _____

PA Dealer ID# (DIN): _____

Tax Exempt # (TEN): _____

If you want Titles Fed-Ex, please provide your Fed-Ex account# _____

Bank Information

Bank Name: _____ Contact: _____

Phone #: _____

Address: _____

City, State, Zip: _____

Forms Needed

Please use as a guide, check boxes for office use. Forms may be faxed. However, licenses are recommended to be brought in person due to dark copies being made through fax machine.

- Copy of Dealer Wall License
- Copy of Driver's License
- NJ Sales Tax Form ST3 & ST3-NR signed or Pa Exemption Certificate
(Supplied at office if needed)
- Copy of Manheim Access Card

By registering with SJAA, you agree to receive fax, e-mail, voice, and text message communications from South Jersey Auto Auction.

Thank You,
South Jersey Auto Auction

State of New Jersey
DIVISION OF TAXATION

SALES TAX
FORM ST-3

RESALE CERTIFICATE

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

PURCHASER'S NEW JERSEY
TAXPAYER REGISTRATION NUMBER*

To be completed by purchaser and given to and retained by seller. See instructions on back.
Seller should read and comply with the instructions given on both sides of an exemption certificate.

TO _____ Date _____
(Name of Seller)

Address City State Zip

The undersigned certifies that:

(1) He holds a valid Certificate of Authority (number shown above) to collect State of New Jersey Sales and Use Tax.

(2) He is principally engaged in the sale of (indicate nature of merchandise or service sold):

(3) The merchandise or services being herein purchased are described as follows:

(4) The **merchandise** described in (3) above is being purchased: *(check one or more of the blocks which apply)*

(a) For resale in its present form.

(b) For resale as converted into or as a component part of a product produced by the undersigned.

(c) For use in the performance of a taxable service on personal property, where the property which is the subject of this Certificate becomes part of the property being serviced or is later transferred to the purchaser of the service in conjunction with the performance of the service.

(5) The services described in (3) above are being purchased: *(check the block which applies)*

(a) By a seller who will either collect the tax or will resell the services.

(b) To be performed on personal property held for sale.

I, the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Resale Certificate, and it is my belief that the seller named herein is not required to collect the sales or use tax on the transaction or transactions covered by this Certificate. The undersigned purchaser hereby swears under the penalties for perjury and false swearing that all of the information shown in this Certificate is true.

NAME OF PURCHASER* (as registered with the New Jersey Division of Taxation)

(Address of Purchaser)*

Type of Business*

By _____
(Signature of owner, partner, officer of corporation, etc.)* (Title)

*Required

MAY BE REPRODUCED
(Front & Back Required)

INSTRUCTIONS FOR USE OF RESALE CERTIFICATES – ST-3

1. Registered sellers who accept fully completed exemption certificates within 90 days subsequent to the date of sale are relieved of liability for the collection and payment of sales tax on the transactions covered by the exemption certificate. The following information must be obtained from a purchaser in order for the exemption certificate to be fully completed:
 - Purchaser's name and address;
 - Type of business;
 - Reasons(s) for exemption;
 - Purchaser's New Jersey tax identification number or, for a purchaser that is not registered in New Jersey, the Federal employer identification number or out-of-State registration number. Individual purchasers must include their driver's license number;
 - If a paper exemption certificate is used (including fax), the signature of the purchaser.

The seller's name and address are not required and are not considered when determining if an exemption certificate is fully completed. A seller that enters data elements from paper into an electronic format is not required to retain the paper exemption certificate.

The seller may, therefore, accept this certificate as a basis for exempting sales to the signatory purchaser and is relieved of liability even if it is determined that the purchaser improperly claimed the exemption. If it is determined that the purchaser improperly claimed an exemption, the purchaser will be held liable for the nonpayment of the tax.

2. **Retention of Certificates** – Certificates must be retained by the seller for a period of not less than four years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the seller and available for inspection.
3. **Acceptance of an exemption certificate in an audit situation** – On and after October 1, 2011, if the seller either has not obtained an exemption certificate or the seller has obtained an incomplete exemption certificate, the seller has at least 120 days after the Division's request for substantiation of the claimed exemption to either:

1. Obtain a fully completed exemption certificate from the purchaser, taken in good faith, which, in an audit situation, means that the seller obtain a certificate claiming an exemption that:
 - (a) was statutorily available on the date of the transaction, and
 - (b) could be applicable to the item being purchased, and
 - (c) is reasonable for the purchaser's type of business; OR
2. Obtain other information establishing that the transaction was not subject to the tax.

If the seller obtains this information, the seller is relieved of any liability for the tax on the transaction unless it is discovered through the audit process that the seller had knowledge or had reason to know at the time such information was provided that the information relating to the exemption claimed was materially false or the seller otherwise knowingly participated in activity intended to purposefully evade the tax that is properly due on the transaction. The burden is on the Division to establish that the seller had knowledge or had reason to know at the time the information was provided that the information was materially false.

4. **Additional Purchases by Same Purchaser** – This certificate will serve to cover additional purchases by the same purchaser of the same general type of property. However, each subsequent sales slip or purchase invoice based on this Certificate must show the purchaser's name, address and New Jersey, Federal, or out of state registration number for purpose of verification.
5. **Retention of Certificates** – Certificates must be retained by the seller for a period of not less than four years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the seller and available for inspection on or before the 90th day following the date of the transaction to which the certificate relates.

EXAMPLES OF PROPER USE OF RESALE CERTIFICATE

- a. A retail household appliance store owner issues a Resale Certificate when purchasing household appliances from a supplier for resale.
- b. A furniture manufacturer issues a Resale Certificate to cover the purchase of lumber to be used in manufacturing furniture for sale.
- c. An automobile service station operator issues a Resale Certificate to cover the purchase of auto parts to be used in repairing customer cars.

EXAMPLES OF IMPROPER USE OF RESALE CERTIFICATE

In the examples below, the seller should not accept Resale Certificates, but should insist upon payment of the sales tax.

- a. A lumber dealer can not accept a Resale Certificate from a tire dealer who is purchasing lumber for use in altering his premises.
- b. A distributor may not issue a Resale Certificate on purchases of cleaning supplies and other materials for his own office maintenance, even though he is in the business of distributing such supplies.
- c. A retailer may not issue a Resale Certificate on purchases of office equipment for his own use, even though he is in the business of selling office equipment.
- d. A supplier can not accept a Resale Certificate from a service station owner who purchases tools and testing equipment for use in his business.

REPRODUCTION OF RESALE CERTIFICATE FORMS: Private reproduction of both sides of Resale Certificates may be made without the prior permission of the Division of Taxation.

FOR MORE INFORMATION: Read publication S&U-6 (Sales Tax Exemption Administration).

<http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su6.pdf>

DO NOT MAIL THIS FORM TO THE DIVISION OF TAXATION

This form is to be completed by purchaser and given to and retained by seller.

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return)	
	Business name/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification (required): <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) <input type="checkbox"/> Exempt payee	
	<input type="checkbox"/> Other (see instructions) <input type="checkbox"/>	
Address (number, street, and apt. or suite no.)		Requester's name and address (optional)
City, state, and ZIP code		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see [How to get a TIN on page 3](#).

Social security number								
				-				

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Employer identification number								
				-				

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.

Sign Here	Signature of U.S. person <input type="checkbox"/>	Date <input type="checkbox"/>
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

Form ST-3NR

RESALE CERTIFICATE FOR NON-NEW JERSEY SELLERS

For use **ONLY** by out-of-state sellers not required to be registered in New Jersey

THIS FORM IS NOT VALID UNLESS COMPLETED IN ITS ENTIRETY.

Please read and comply with instructions on both sides of this certificate.

SELLER

Name _____

Address _____

New Jersey Tax Registration Number _____

PURCHASER

Name _____

Business Location _____

State(s) of Registration _____

Out-of-State Registration Number(s) _____

Type of Business (e.g., retailer, wholesaler, manufacturer, repair shop) _____

Description of Item(s) Sold, Serviced or Leased: _____

Description of Item(s) Purchased: _____

This merchandise or service is being purchased for (check applicable item)

- Resale in its present form
- Resale as a physical component of a product produced or repaired by the purchaser
- Lease (outside New Jersey)

The purchaser certifies it has no place of business, employees, independent contractors, service activities, or leased tangible personal property in New Jersey, is not required to be registered with the New Jersey Division of Taxation, and in fact is not registered with the New Jersey Division of Taxation.

The purchaser further certifies that if any property purchased tax free is used or consumed by the purchaser in New Jersey making it subject to New Jersey sales and use tax, the purchaser will pay the proper tax to the Division of Taxation.

Under penalties of perjury I swear or affirm that the information on this form is true and correct to the best of my knowledge.

Print Name _____

Authorized Signature _____
(Owner, Partner, Corporate Officer)

Title _____ Date _____

Address (if different from above) _____



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
BUREAU OF BUSINESS TRUST FUND TAXES
DEPT. 280901
HARRISBURG, PA 17128-0901

PENNSYLVANIA EXEMPTION CERTIFICATE

CHECK ONE:

- STATE OR LOCAL SALES AND USE TAX
- STATE OR LOCAL HOTEL OCCUPANCY TAX
- PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- PASSENGER CAR RENTAL TAX (PCRT)

(Please Print or Type)

This form cannot be used to obtain a Sales Tax License Number, PTA License Number or Exempt Status.

Read Instructions
On Reverse Carefully

THIS FORM MAY BE PHOTOCOPIED – VOID UNLESS COMPLETE INFORMATION IS SUPPLIED

CHECK ONE: <input type="checkbox"/> PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)			
<input type="checkbox"/> PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)			
Name of Seller or Lessor _____			
Street _____	City _____	State _____	Zip Code _____
Property and services purchased or leased using this certificate are exempt from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)			
<input type="checkbox"/> 1. Property or services will be used directly by purchaser in performing purchaser's operation of: _____			
<input type="checkbox"/> 2. Purchaser is a/an: _____			
<input type="checkbox"/> 3. Property will be resold under License Number _____ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)			
<input type="checkbox"/> 4. Purchaser is a/on: _____ holding Exemption Number _____			
<input type="checkbox"/> 5. Property or services will be used directly by purchaser performing a public utility service. (Complete Part 5 on Reverse.)			
<input type="checkbox"/> 6. Exempt wrapping supplies, License Number _____ (If purchaser does not have a PA Sales Tax License Number, include a statement under Number 7 explaining why a number is not required.)			
<input type="checkbox"/> 7. Other _____ (Explain in detail. Additional space on reverse side.)			
I am authorized to execute this Certificate and claim this exemption. Misuse of this Certificate by seller, lessor, buyer, lessee, or their representative is punishable by fine and imprisonment.			
Name of Purchaser or Lessee _____		Signature _____	Date _____
Street _____	City _____	State _____	Zip Code _____

1. ACCEPTANCE AND VALIDITY:

For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within sixty days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.

2. REPRODUCTION OF FORM:

This form may be reproduced but shall contain the some information as appears on this form.

3. RETENTION

The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies. **DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**

4. EXEMPT ORGANIZATIONS:

This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).

GENERAL INSTRUCTIONS

Those purchasers set forth below may use this form in connection with the claim for exemption for the following taxes:

- a. State and Local Sales and Use Tax;
- b. PTA rental fee or tax on leases of motor vehicles;
- c. Hotel Occupancy Tax if referenced with the symbol (●);
- d. PTA fee on the purchase of tires if referenced with the symbol (+);
- e. Passenger Car Rental Tax

EXEMPTION REASONS

1.) Property and/or services will be used directly by purchaser in performing purchaser's operation of:

- A. Manufacturing B. Mining C. Dairying D. Processing E. Farming F. Shipbuilding

This exemption is not valid for property or services which are used in: (a) constructing, repairing, or remodeling of real property, other than real property which is used directly in exempt operations; or (b) maintenance, managerial, administrative, supervisory, sales, delivery, warehousing or other nonoperational activities. Effective October 1, 1991, this exemption does not apply to certain services and PTA tire fee.

2.) Purchaser is a/an:

- + A. Instrumentality of the Commonwealth.
- + B. Political subdivision of the Commonwealth.
- + ● C. Municipal Authority created under the "Municipal Authority Acts of 1935 or 1945."
- + ● D. Electric Co-operative Corporation created under the "Electric Co-operative Law of 1990."
- + ● E. Co-operative Agricultural Association required to pay Corporate Net Income Tax under the Act of May 23, 1945, P.L. 893, as amended (exemption not valid for registered vehicles).
- + ● F. Credit Unions organized under "Federal Credit Union Act" or State "Credit Union Act".
- + ● G. Federal Instrumentality
 - H. Federal employee on official business (Exemption limited to Hotel Occupancy Tax only. A copy of orders or statement from supervisor must be attached to this certificate.)
 - I. School Bus Operator (This Exemption Certificate is limited to the purchase of parts, repairs or maintenance services upon vehicles licensed as school buses by the PA Department of Transportation. For purchase of school buses, see NOTE below.)

3.) Property and/or services will be resold or rented in the ordinary course of purchaser's business. If purchaser does not have a PA Sales Tax License Number, complete Number 7 explaining why such number is not required. This Exemption is valid for property or services to be resold: (1) in original form; or (2) as an ingredient or component of other property.

4.) Special exemptions

- A. Religious Organization
- B. Volunteer Fireman's Organization
- C. Nonprofit Educational Institution
- D. Charitable Organization
- E. Direct Pay Permit Holder
- + ● F. Individual Holding Diplomatic ID
- + G. School District
- H. Tourist Promotion Agency
(Exemption limited to the purchase of promotional materials for distribution to the public.)

Exemption limited to purchase of tangible personal property or services for use and not for sale. The exemption shall not be used by a contractor performing services to real property. An exempt organization or institution shall have an exemption number assigned by the PA Department of Revenue and diplomats shall have an identification card assigned by the Federal Government. The exemption for categories "A, B, C and D" are not valid for property used for the following: (1) construction, improvement, repair or maintenance or any real property, except supplies and materials used for routine repair or maintenance of the real property; (2) any unrelated activities or operation of a public trade or business; or (3) equipment used to maintain real property.

5.) Property or services will be used directly by purchaser in the production, delivery, or rendition of public utility services as defined by the PA Utility Code.

PA Public Utility Commission and/or

Interstate Commerce Commission

A contract carrier is not entitled to this Exemption and a "Schedule of Charges" filed by such carrier does not satisfy this requirement. This Exemption is not valid for property or services used for the following: (1) construction, improvement, repair or maintenance of real property, other than real property which is used directly in rendering the public utility services; or (2) managerial, administrative, supervisor, sales or other nonoperational activities; or (3) tools and equipment used but not installed in maintenance of facilities or direct use equipment. Tools and equipment used to repair "direct use" property are exempt from tax.

6.) Vendor/Seller purchasing wrapping supplies and nonreturnable containers used to wrap property which is sold to others.

7.) Other (Attach a separate sheet of paper if more space is required.)

NOTE: Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles and Licensing, use **FORM MV-1**, "Application for Certificate of Title", for "first time" registrations and **FORM MV-4ST**, "Vehicle Sales and Use Tax Return/Application for Registration", for all other registrations.



South Jersey Auto Auction

7 Carnegie Plaza, Suite 300

Cherry Hill, NJ 08003

Phone: 856-489-1300 - Fax: 856-489-1318

POLICIES & PROCEDURES FOR ALL DEALERS

- Auction/Test Drive Hours: Every Tuesday 9:00AM to 3:00PM & Wednesday 9:00AM to 12:00PM SHARP. The auction does run through the night while our office is closed so dealers may bid online.
- 2nd Chance Bidding starts at 5:00PM Wednesday and ends 11:00AM on Thursday.
- BIDS ARE ONLY ACCEPTED ONLINE. No bids accepted through phone, fax, or emails.
- Buyer fees are as follows:
 - Vehicles sold under \$499 - \$75 fee
 - Vehicles sold \$500-\$1999 - \$150 fee
 - Vehicles sold \$2000 and up - \$200 fee
- All bids are tracked and monitored. ALWAYS BE SURE TO LOG OUT WHEN FINISHED BIDDING.
- This auction is for dealers only. You are not allowed to bring your customers or non-registered individuals on the premises. If you do so, your access to this auction will be suspended.
- All vehicles are sold "AS IS". SJAA is not responsible for the condition during or after the sale. There are two areas of arbitration. Title and Odometer discrepancies that are not disclosed day of sale are open for arbitration. You are responsible to check drive train, transmission, and frame, and all other condition related areas.
- Carfax & Auto Checks are not guaranteed. BUYERS ARE RESPONSIBLE TO CHECK THESE REPORTS.
- All vehicles won in bid must be **removed** and **paid** for by **Friday** at **12:00PM**.
- NO KEYS WILL BE GIVEN TO BUYERS, UNLESS VEHICLES ARE PAID FOR.
- You are subject to a \$25.00 per vehicle/per day charge, if not picked up.
- SJAA does not guarantee the time on titles. As a facilitator, one of the services we provide, is to expedite delivery of titles to our buyers. Seller has 30 days to hand title in from date payment is received!
- If you do not receive a title within 30 days, you have the right to ask the seller for an adjustment on the purchase price or return the car to the seller for a refund of your purchase price. **(You will not be refunded reconditioning, transport, or detail costs)**
- When test driving vehicles, you must observe the posted speed limit (25 mph). Do NOT make a left on Carnegie Plaza. That is a school zone! Please use Springdale Rd and Route 70 for higher speeds. Test drives are limited to 15 minutes. Please do your appraisals in our parking lot when vehicle is in park. Do not take vehicle to another property to appraise or put on lifts. **If caught doing so, you will be banned from this auction.**
- Any damage done to a vehicle while on a test drive is the responsibility of the driver. **We have cameras that monitor our facility! If you're caught tampering with vehicles, you'll be banned.**
- SJAA is NOT responsible for typographical errors! Example: Year, Make, Model, Mileage & VIN. Please double check all items before placing bids. **ALL BIDS ARE FINAL.**
- If you leave vehicles outside SJAA's facility you may be subject to a tow from the township or police.
- Business Hours are: Monday-Friday: 9:00AM-3:00PM - Saturday-Sunday: Closed.

Thank You & Good Luck!

-The South Jersey Auto Auction Team

By signing this form, you agree that you have read the policies and agree to abide by our rules.

Signed: _____

Print Name: _____

Company: _____