

State of New Jersey
Division of Taxation

Sales Tax
Form ST-8

Certificate of Exempt
Capital Improvement

A registered New Jersey contractor must collect the tax on the amount charged for labor and services under the contract unless the owner gives them a fully completed Certificate of Exempt Capital Improvement.

To be completed by both owner of real property and contractor, and retained by contractor. Read instructions on back of this certificate. Do not send this form to the Division of Taxation.

May be issued only by the owner of the real property
May not be issued for the purchase of materials

(Name of Contractor)

(Address of Contractor)

(Contractor's New Jersey Certificate of Authority Number)

The following information must be furnished:

*The nature of the contract is as follows (describe the exempt capital improvement to be made): _____

The address or location where work is to be performed: _____

Total amount of contract \$ _____

The undersigned hereby certifies they are not required to pay Sales and Use Tax with respect to charges for installation of tangible personal property, because the performance of the contract will result in an exempt capital improvement to real property. The undersigned purchaser hereby affirms (under the penalties for perjury and false swearing) that all of the information shown in this Certificate is true.

Contractor's Certification	Property Owner's Signature
I certify that all sales and use tax due has been or will be paid by the undersigned on purchases of materials incorporated or consumed in the performance of the contract described herein.	Name of owner of real property*
	Type of Business* (see instructions)
	New Jersey Taxpayer Identification Number* (see instructions)
	Address of owner of real property*
	By _____
Signature of Contractor _____ Date _____	Signature of owner, partner, officer of corporation, etc.* _____ Date _____
Any person making representations on this certificate which are willfully false may be subject to such penalties as may be provided for by law.	

*Required

Reproduction of Certificate of Exempt Capital Improvement forms: Private reproduction of both sides of the Exempt Capital Improvement Certificates may be made without the prior permission of the Division of Taxation.