

# Nandansons International, Inc. est 1979

11 Progress Street, Edison, NJ 08820

Tel: (908) 561-2400 Fax: (908) 561-2446 Email: Accounting@nandanson.com

## CONFIDENTIAL CREDIT APPLICATION & SALES AGREEMENT

For the purpose of obtaining merchandise from Nandansons International, Inc. and related companies ("Nandansons"), the following statements in writing are made by the applicant affixing his, her or its signature hereto (the "Applicant"). The Applicant acknowledges that Nandansons will rely on the accuracy of all statements made herein by Applicant. This confidential credit application and sales agreement, including the terms and conditions hereto, is between the Applicant and Nandansons (the "Agreement"). Applicant authorizes Nandansons to contact any of Applicant's references given herein and to inquire about Applicant's credit history. Applicant acknowledges that he, she or its representative has read and understands the terms and conditions hereof and agrees to be bound by them, that this Agreement with attachments is the complete and exclusive statement of the agreement between the parties relating to the subject matter hereof and that this Agreement supersedes all proposals, oral and written. Applicant further agrees to notify Nandansons in writing within five (5) days of any change of ownership, address, telephone, authorized purchasing agents, banks, transfer of listed assets or other facts set forth below. Applicant's personal information may be used to obtain credit information from credit agencies.

### GENERAL INFORMATION

Legal Name of Firm: \_\_\_\_\_

DBA: \_\_\_\_\_

Contact Person(s): \_\_\_\_\_

Business Mailing Address: \_\_\_\_\_

Business Shipping Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Fax: \_\_\_\_\_

Cell: \_\_\_\_\_

Email: \_\_\_\_\_

Time At Present Location: \_\_\_\_\_ Location: Leased / Owned Time remaining on Lease: \_\_\_\_\_

Date Business Started or Control Assumed \_\_\_\_\_

Circle Appropriate:  Sole Proprietorship  Corporation  Partnership  Other: \_\_\_\_\_

Federal Tax I.D. # \_\_\_\_\_ D & B #: \_\_\_\_\_

State Resellers Permit #: \_\_\_\_\_ State: \_\_\_\_\_

### Officers & Principals:

Officer Name: \_\_\_\_\_ Cell: \_\_\_\_\_ Home: \_\_\_\_\_

Home Address: \_\_\_\_\_

Social Security # \_\_\_\_\_ Date of Birth \_\_\_\_\_

Drivers License # \_\_\_\_\_ State: \_\_\_\_\_ Passport #: \_\_\_\_\_ Country \_\_\_\_\_

Officer Name: \_\_\_\_\_ Cell: \_\_\_\_\_ Home: \_\_\_\_\_

Home Address: \_\_\_\_\_

Social Security # \_\_\_\_\_ Date of Birth \_\_\_\_\_

Drivers License # \_\_\_\_\_ State: \_\_\_\_\_ Passport #: \_\_\_\_\_ Country \_\_\_\_\_

### BUSINESS INQUIRY

Annual Sales: \_\_\_\_\_ Type of Business: \_\_\_\_\_

# of Employees: \_\_\_\_\_ Primary Line of Business: \_\_\_\_\_

Website: \_\_\_\_\_ Primary / Target Market: \_\_\_\_\_

Fiscal Financial Year: \_\_\_\_\_ Location Size: \_\_\_\_\_

Financial Software Used: \_\_\_\_\_ Tax Preparer / CPA Firm: \_\_\_\_\_

Average Inventory Level: \_\_\_\_\_ Average A/R Level: \_\_\_\_\_

\*\*\*The Undersigned Certifies that as a company or individual has not filed for Bankruptcy.

\*\*\*Please submit Financial Statements (Balance Sheet, Income Statement, Cash Flow Statements including notes, Bank Statments, and Tax Returns for last 2 financial years, preferably audited)

\*\*\*The Undersigned Certifies that the business is not a defendant in any current legal action, financial recovery activity or outstanding liabilities lawsuit.

## BANK REFERENCES

**Bank Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**City State Zip Code:** \_\_\_\_\_  
**Account #:** \_\_\_\_\_  
**Contact Name:** \_\_\_\_\_  
**Phone #:** \_\_\_\_\_ **Fax #:** \_\_\_\_\_ **Email:** \_\_\_\_\_  
**Years with Bank:** \_\_\_\_\_ **Average Balance:** \_\_\_\_\_

**Bank Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**City State Zip Code:** \_\_\_\_\_  
**Account #:** \_\_\_\_\_  
**Contact Name:** \_\_\_\_\_  
**Phone #:** \_\_\_\_\_ **Fax #:** \_\_\_\_\_ **Email:** \_\_\_\_\_  
**Years with Bank:** \_\_\_\_\_ **Average Balance:** \_\_\_\_\_

## VENDOR REFERENCES

**Vendor Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**City State Zip Code:** \_\_\_\_\_  
**Account #:** \_\_\_\_\_  
**Contact Name:** \_\_\_\_\_  
**Phone #:** \_\_\_\_\_ **Fax #:** \_\_\_\_\_ **Email:** \_\_\_\_\_  
**Years with Vendor:** \_\_\_\_\_ **Terms:** \_\_\_\_\_ **Average Balance:** \_\_\_\_\_

**Vendor Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**City State Zip Code:** \_\_\_\_\_  
**Account #:** \_\_\_\_\_  
**Contact Name:** \_\_\_\_\_  
**Phone #:** \_\_\_\_\_ **Fax #:** \_\_\_\_\_ **Email:** \_\_\_\_\_  
**Years with Vendor:** \_\_\_\_\_ **Terms:** \_\_\_\_\_ **Average Balance:** \_\_\_\_\_

**Vendor Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**City State Zip Code:** \_\_\_\_\_  
**Account #:** \_\_\_\_\_  
**Contact Name:** \_\_\_\_\_  
**Phone #:** \_\_\_\_\_ **Fax #:** \_\_\_\_\_ **Email:** \_\_\_\_\_  
**Years with Vendor:** \_\_\_\_\_ **Terms:** \_\_\_\_\_ **Average Balance:** \_\_\_\_\_

**Vendor Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**City State Zip Code:** \_\_\_\_\_  
**Account #:** \_\_\_\_\_  
**Contact Name:** \_\_\_\_\_  
**Phone #:** \_\_\_\_\_ **Fax #:** \_\_\_\_\_ **Email:** \_\_\_\_\_  
**Years with Vendor:** \_\_\_\_\_ **Terms:** \_\_\_\_\_ **Average Balance:** \_\_\_\_\_

**Vendor Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
**City State Zip Code:** \_\_\_\_\_  
**Account #:** \_\_\_\_\_  
**Contact Name:** \_\_\_\_\_  
**Phone #:** \_\_\_\_\_ **Fax #:** \_\_\_\_\_ **Email:** \_\_\_\_\_  
**Years with Vendor:** \_\_\_\_\_ **Terms:** \_\_\_\_\_ **Average Balance:** \_\_\_\_\_

## TERMS AND CONDITIONS

1. **ACKNOWLEDGEMENT AND CERTIFICATION.** Applicant hereby agrees that, unless otherwise agreed to by the parties, these terms and conditions shall apply to each invoice relating to the goods sold by Nandansons to Applicant under this Agreement. Applicant hereby certifies that the information furnished in this Agreement and in any financial statements furnished in connection herewith, is true and correct and that the information is being furnished to Nandansons for the purpose of inducing Nandansons to extend credit to Applicant and Applicant understands that Nandansons is relying upon the accuracy of such information.
2. **CREDIT LINE.** Upon Nandansons 's approval of Applicant, Nandansons , in its sole discretion, will assign Applicant a credit line and Nandansons will have the right to increase, decrease or terminate Applicant's credit privileges under this Agreement at any time without prior notice to Applicant except as otherwise required by law.
3. **PAYMENT AND INTEREST.** Payment of the purchase price for the goods and/or services acquired from Nandansons by Applicant (the "Goods") shall be made pursuant to the terms set forth in each invoice relating to the Goods and Applicant agrees to pay all charges according to the payment terms established in said invoices. The entire outstanding balance due on all invoices shall become immediately due and payable to Nandansons upon default by Applicant in the payment of any invoice. Applicant agrees to pay interest in the amount of one and a half percent (1.5% ) per month or the highest rate permitted by law, whichever is less, on each past due payment, pursuant to the terms set forth on the respective invoice until collected.
4. **VARIANCE NOTIFICATION.** Applicant must notify Nandansons , in writing, within seventy-two (72) hours of receipt of a shipment of (a) any shortage or discrepancies existing between the Goods charged to Applicant on the invoice relating to such shipment and the Goods actually received by Applicant in such shipment; (b) any damages to the Goods received by Applicant in such shipment; and/or (c) any objections to the payment or other terms set forth in the invoice relating to such shipment. If written notice of such shortage or discrepancy, damage or other objection is not received by Nandansons within the time period specified above, the Applicant shall be deemed to have accepted the Goods and the Goods shall be deemed to comply with all the terms, conditions and specifications of the invoice relating to such Goods and Applicant shall be responsible for the entire amount charged on the invoice relating to such shipment.
5. **RETURN OF GOODS.** A return authorization must be obtained by the Applicant and provided by Nandansons prior to the return of any of Goods to Nandansons . In the sole discretion of Nandansons , either the Goods returned by Applicant will be repaired and returned to Applicant or the purchase price of such Goods will be credited to Applicant's account with Nandansons . Applicant must pay all transportation charges relating to the returned Goods. Any returned Goods may be subject to a minimum twenty percent (20%) re-stocking charge. All returned Goods must be returned in the original container with packaging and Applicant must provide proof of purchase. No tem discounts will be allowed for returned merchandise
6. **NANDANSONS HEREBY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, WITH RESPECT TO THE GOODS, INCLUDING, WITHOUT LIMITATION, THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.**
7. **LIMITATION OF DAMAGES.** IN NO EVENT SHALL NANDANSONS OR ANY NANDANSONS AGENT BE LIABLE TO APPLICANT OR ANYONE ELSE FOR ANY AMOUNT IN EXCESS OF THE MONIES PAID BY APPLICANT TO NANDANSONS FOR THE PARTICULAR GOODS CAUSING SUCH LIABILITY. ADDITIONALLY, UNDER NO CIRCUMSTANCES SHALL NANDANSONS OR ITS AGENTS BE LIABLE TO APPLICANT OR APPLICANT'S CUSTOMERS FOR ANY SPECIAL DIRECT, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES (INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOST PROFITS, LOST SALES, INJURY TO PERSONS OR PROPERTY OR ANY OTHER INCIDENTAL OR CONSEQUENTIAL LOSS) EVEN IF AN AUTHORIZED REPRESENTATIVE OF NANDANSONS HAS BEEN ADVISED SPECIFICALLY OF THE POSSIBILITY OF SUCH DAMAGES.
8. **CREDIT APPROVAL AND PURCHASE ORDERS.** All orders for Goods under this Agreement are subject to Nandansons 's approval of Applicant's credit. A purchase order is required for all first time sales of Goods under this Agreement and thereafter for any order that is \$1,000 or greater.
9. **NANDANSONS 'S TERMS CONTROL.** These terms and conditions shall control and prevail over any contrary terms in any of the Applicant's purchase orders relating to the Goods purchased under this Agreement. Unless otherwise agreed to by the parties, the shipment terms for all Goods purchased by Applicant under this Agreement shall be F.O.B. Nandansons's loading dock in Edison, NJ unless otherwise agreed to by the parties.
10. **RISK OF LOSS AND TITLE.** Unless otherwise agreed to by the parties, the risk of loss of and the title to the Goods purchased by Applicant under this Agreement shall pass from Nandansons to Applicant upon delivery of such Goods to Applicant's carrier, Ex works. Nandansons 's loading dock in Edison, NJ . Upon receipt of shipment, it shall be the responsibility of Applicant or the Applicant's consignee receiving the shipment to check the Goods and secure written acknowledgment from the carrier of any shortages, loss or damage with respect to the Goods. Notification of such shortage, loss or damage with respect to the Goods must be made in writing to Nandansons within five (5) days of receipt of the particular shipment.
11. **PURCHASE PRICE AND TRANSPORTATION CHARGES.** The Applicant shall purchase the Goods under this Agreement in accordance with the prices that are prevailing at the time of shipment (determined in the sole discretion of Nandansons ). Unless otherwise agreed to by the parties, Nandansons shall not be responsible for spotting, switching, demurrage or other transportation charges.
12. **GENERAL.** The parties to the Agreement hereby agree that (a) the failure of Nandansons to insist, in any one or more instances, upon performance hereunder or to exercise any right hereunder is not a waiver of the future performance of any term, covenant or condition or the future exercise of such right; (b) no modification of this Agreement shall be binding upon either party unless the modification is in writing and signed by a duly authorized representative of both parties; (c) if any provision of this Agreement is determined to be unenforceable by any court, such unenforceability shall not affect the remainder of this Agreement; (d) this Agreement shall be binding upon and, except as otherwise provided herein, shall inure to the benefit of the parties hereto and their respective successors and assigns; and (e) the rights and remedies granted in this Agreement are non-exclusive to those otherwise available under principles of equity.
13. **FORCE MAJEURE.** If either party shall be delayed in its performance of any obligation under this Agreement or be prevented entirely from performing any such obligation due to causes or events beyond its control, including, without limitation, any act of God, fire, present or future law, government order, rule or regulation, such delay or non-performance shall be excused and the time for performance shall be extended to include the period of such delay or non performance.
14. **GOVERNING LAW.** This Agreement shall be governed by and interpreted in accordance with the laws of the State of New Jersey (without regard to the conflicts of law rules of New Jersey).
15. **NANDANSONS ENFORCEMENT EXPENSES.** Applicant shall pay to Nandansons all costs and expenses, including, without limitation, reasonable attorneys' fees, court costs and collection agency fees, incurred by Nandansons in exercising any of its rights or remedies under this Agreement or enforcing any of the terms, conditions and/or provisions of this Agreement or collecting any sums due and owing under this Agreement.

APPLICANT: DATE: By Authorized Agent/Officer:

\_\_\_\_\_  
(Full Firm Name) (Signature)

**GUARANTY**

The undersigned \_\_\_\_\_ (Name of Individual) (“Guarantor”) of \_\_\_\_\_ (Company Name) , having a financial interest in Applicant, and benefiting from the transactions contemplated by this Agreement, hereby absolutely, unconditionally and irrevocably personally guarantees the full and prompt payment (and not collections) by Applicant to Nandansons International, Inc. of all amounts which are or may become due and owing, from time to time, from Applicant to Nandansons International, Inc. Guarantor expressly waives notice from Nandansons International, Inc. of its acceptance and reliance on this personal guaranty, notice of sale made to Applicant and notice of default to Applicant. The obligations of Guarantor hereunder shall not be affected, excused, modified or impaired upon the happening from time to time of any event. No set-off, counterclaim or reduction of any obligation, or any defense of any kind or nature which the Guarantor has or may have against Applicant or Nandansons International, Inc. shall be available hereunder to the Guarantor against Nandansons International, Inc. in the event of a default by Applicant of its obligations Nandansons International, Inc. Nandansons International, Inc. may proceed directly to enforce its rights hereunder and in connection therewith shall have the right to proceed first against Guarantor without proceeding against Applicant or exhausting any other remedies it may have. Guarantor agrees to pay all costs, expenses and fees, including reasonable attorney’s fee (including collection of any judgment), which may be incurred by Nandansons International, Inc. in enforcing this personal guaranty or protecting its rights following any default on the part of Applicant. Guarantor agrees that an interest charge of one and a half percent (1.5%) per month or the highest permitted by law, whichever is less, shall be assessed on any amount due and owing to Nandansons International, Inc. by Guarantor under this personal guaranty until collected. This personal guaranty shall be binding upon Guarantor, the Guarantor’s heirs, successors, assignees, representatives and survivors and shall inure the benefit of Nandansons International, Inc., its successors and assigns. This personal guaranty shall be governed by and interpreted in accordance with the laws of the State of New Jersey (without regard to the conflicts of law rules of New Jersey). If more than one, the obligations of the undersigned shall be joint and several. This is a continuing guaranty, and may not be terminated while any amounts are due and owing to Nandansons International, Inc. or any orders is pending.

\_\_\_\_\_  
(Print Name) (Signature) (Driver License Number)

\_\_\_\_\_  
(Address) (Date)

\_\_\_\_\_  
(Print Name) (Signature) (Driver License Number)

\_\_\_\_\_  
(Address) (Date)

Witnessed By: \_\_\_\_\_

\_\_\_\_\_  
(Date)

**\*\*\*PLEASE PROVIDE A COPY OF DRIVERS LICENSE OR PASSPORT.**

# SHIPPING CARRIER CONSENT FORM

Attn: All Customers

Re: Shipment Routing

Dear Sir / Madame,

Over the course of the past several years, our firm has used various carriers to ship merchandise to your firm and other firms within your area. Over the years we have experienced extensive losses by various carriers losing the freight in route to companies within your area. Our margins do not permit us to experience these losses any longer.

We understand that this is in no part your fault or wrong doing, but at the same token it is neither our firms. In an attempt for our firm to prevent future losses as such, we must request that all future orders are shipped Ex Works New Jersey (our facilities) and that you may select your carrier accordingly. If any claims result, then your firm must file them and await the outcome. Under no circumstances should payment to Nandansons be withheld if a claim arises. A claim is defined as, but not limited to, a carrier losing or damaging the freight.

Please sign this consent form and forward it back to our firm by fax or mail. We will not be able to release any freight till we have this letter in our possession. Please list 4 carriers in preferential order so that we may update your file in our system accordingly. Please understand that our firm may choose not ship with one of your preferential carriers because our firm may have experienced difficulties with them in the past.

If you have any questions or concerns, please do not hesitate to contact us at the above number.

Sincerely,

Management

Nandansons International, Inc.

"I understand and agree with the above stated terms"

\_\_\_\_\_

Company Name	Officer / Title	Date
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Preferential Carriers:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

If you wish to change the order of your carriers or your carriers' altogether, please advise us in writing so that we make the appropriate changes in your file.

**State of New Jersey  
DIVISION OF TAXATION**

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.

**SALES TAX  
FORM ST-3**

PURCHASER'S NEW JERSEY  
TAXPAYER REGISTRATION NUMBER

**RESALE CERTIFICATE**

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 Nandansons International, Inc. Date \_\_\_\_\_  
(Name of Seller)

11 Progress Street Edison NJ 08820  
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):  
Designer Fragrances & Cosmetics
- (3) The merchandise or services being herein purchased are described as follows:  
Assorted Designer Fragrances & Cosmetics
- (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)

By

\_\_\_\_\_  
(Signature of owner, partner, officer of corporation, etc.)

\_\_\_\_\_  
(Title)

### INSTRUCTIONS FOR USE OF RESALE CERTIFICATES - ST-3

- 1. Good Faith** - To act in good faith means to act in accordance with standards of honesty. In general, registered sellers who accept exemption certificates in good faith are relieved of liability for the collection and payment of sales tax on the transactions covered by the exemption certificate.

In order for good faith to be established, the following conditions must be met:

- (a) Certificate must contain no statement or entry which the seller knows is false or misleading;
- (b) Certificate must be an official form or a proper and substantive reproduction, including electronic;
- (c) Certificate must be filled out completely;
- (d) Certificate must be dated and include the 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; and
- (e) Certificate or required data must be provided within 90 days of the sale.

The seller may, therefore, accept this certificate in good faith 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.

- 2. Improper Certificate** - Sales transactions which are not supported by properly executed exemption certificates are deemed to be taxable retail sales. In this situation, the burden of proof that the tax was not required to be collected is upon the seller.
- 3. Correction of Certificate** - In general, sellers have 90 days after date of sale to obtain a corrected certificate where the original certificate lacked material information required to be set forth in said certificate or where such information is incorrectly stated.
- 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:

Call the Customer Service Center (609) 292-6400. Send an e-mail to [nj.taxation@treas.state.nj.us](mailto:nj.taxation@treas.state.nj.us). Write to: New Jersey Division of Taxation, Information and Publications Branch, PO Box 281, Trenton, NJ 08695-0281.

**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.

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**SELLER**

Name Nandansons International, Inc.

Address 11 Progress Street, Edison, NJ 08820

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: Designer Fragrances & Cosmetics

Description of Item(s) Purchased: Designer Fragrances & Cosmetics

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)

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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) \_\_\_\_\_  
\_\_\_\_\_

**INSTRUCTIONS FOR USE OF RESALE CERTIFICATES  
FOR NON-NEW JERSEY SELLERS ST-3NR**

1. **Good Faith** - To act in good faith means to act in accordance with standards of honesty. In general, registered sellers who accept exemption certificates in good faith are relieved of liability for the collection and payment of sales tax on the transactions covered by the exemption certificate.

In order for good faith to be established, the following conditions must be met:

- (a) Certificate must contain no statement or entry which the seller knows is false or misleading;
- (b) Certificate must be an official form or a proper and substantive reproduction, including electronic;
- (c) Certificate must be filled out completely;
- (d) Certificate must be dated and include the 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; and
- (e) Certificate or required data must be provided within 90 days of the sale.

The seller may, therefore, accept this certificate in good faith 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.

2. **Improper Certificate** - Sales transactions which are not supported by properly executed exemption certificates are deemed to be taxable retail sales. In this situation, the burden of proof that the tax was not required to be collected is upon the seller.
3. **Retention of Certificates** - Certificates must be retained by the seller for a period of not less than four years from the date of the sale covered by the certificate.

**EXAMPLES OF PROPER USE OF RESALE CERTIFICATE FOR NON-NEW JERSEY SELLERS**

- (a) A craftsman registered in Pennsylvania as a retail and wholesale seller of furniture comes to New Jersey to purchase lumber which he will use in making furniture.
- (b) A merchant registered as a retail seller of books in Connecticut purchases books for his inventory from a New Jersey dealer and sends his employee to pick up the merchandise.
- (c) A computer store owner registered as a retailer in Wisconsin purchases canned software for her inventory while attending a trade show in New Jersey, and carries it away from the show herself.

**EXAMPLES OF IMPROPER USE OF RESALE CERTIFICATE FOR NON-NEW JERSEY SELLERS**

- (a) A lumber dealer may not accept an ST-3NR from a contractor who intends to use it in working on his customers' real property, because under New Jersey law, contractors are considered to be the retail purchasers of the construction materials that they use.
- (b) A bookseller may not accept an ST-3NR from a doctor who is purchasing books for patients to read in her waiting room, because this would not be a purchase for resale.
- (c) A candy wholesaler may not accept an ST-3NR from a purchaser who shows a New Jersey store address on the form, because this information would give the seller reason to believe that the purchaser should be registered in New Jersey.
- (d) A plant nursery may not accept an ST-3NR from a New York florist who requests delivery of the plants by common carrier to his New York location, because this would not be a New Jersey sale.

**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:**

Call the Customer Service Center (609) 292-6400. Send an e-mail to [nj.taxation@treas.state.nj.us](mailto:nj.taxation@treas.state.nj.us). Write to: New Jersey Division of Taxation, Information and Publications Branch, PO Box 281, Trenton, NJ 08695-0281.