

When filing form C-9600, be aware of the following:

- The purchaser must give notice to the Division of Taxation about a pending sale/transfer/assignment of business assets sold/transferred/assigned other than in the ordinary course of business in order to insulate them from inheriting any and all seller's taxes that may be due to the Division of Taxation.
- The buyer or their attorney must send a completed Form C-9600 with an executed copy of the contract of sale, including any amendments, revisions, or assignments. The Division must receive these **at least 10** business days prior to the sale/transfer/assignment of the business assets.
- If the business is unregistered or if there is missing or incomplete information, there may be a delay in response time.
- All submissions must use overnight, certified, or registered mail. This will be your only proof of delivery. Hand deliveries are not acceptable. Applications received by the Division of Taxation after 11:59 a.m. are considered received the following business day.
- The Division will not respond to status inquiries until 10 business days after receipt.
- There is no expedited service available.
- All responses use the U.S. Postal Service. Please allow ample time for mail delivery of our response to your request. We do not email or fax responses.
- Liquor license transfer certificates are issued by our License Verification unit and are not subject to the 10 business day time frame. The License Verification unit's email address is ABCClearance.Public@treas.nj.gov for questions only.

For additional information, see our Frequently Asked Questions (FAQ) page located at <https://www.nj.gov/treasury/taxation/faqbulksale.shtml>.

If you still have questions after reading our FAQ, you may email your bulk sale-related questions to bulksale@treas.nj.gov. This mail box is only for questions and is not to be used for submissions.

(This page does not have to be sent with the C-9600)

C-9600
09-21

Overnight Carriers:
Bulk Sale Section
3 John Fitch Way 5th Floor
Trenton NJ 08611



State of New Jersey
Department of the Treasury
Division of Taxation

Mailing Address:
Bulk Sale Section
PO Box 245
Trenton, NJ 08695-0245

Notification of Sale, Transfer, or Assignment in Bulk

Attach Executed Copy of Pending Contract of Sale or Transfer

This form is to be used by the purchaser/transferee to notify the Director of the Division of Taxation of any bulk transfer in accordance with N.J.S.A. 54:50-38.

By statute, the following information is required to be submitted by registered mail 10 business days before taking possession of, or paying for, the property.

Certified Mail or Overnight Delivery is also acceptable. Hand Deliveries are not acceptable

Name of Purchaser(s) _____

Trade Name of Purchaser(s) _____

Street _____ City _____ State _____ ZIP Code _____

Federal Identification No. _____ Social Security No. _____

Name and Mailing Address of Attorney for Purchaser

Attorney's Phone Number (_____) _____ Purchaser's Phone Number (_____) _____

Name of Seller(s) _____

Trade Name of Seller(s) _____

Seller's Liquor License No. (If Applicable) _____
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Name of Officer, Partner, or Individual Owner _____

Home Address _____ City _____ State _____ ZIP Code _____

Home Phone Number (_____) _____ Business Phone Number (_____) _____

Federal Identification No. _____ Social Security No. _____

Name and Mailing Address of Attorney for Seller

_____ Phone Number (_____) _____

Date Seller Acquired Business: Month _____ Year _____

Scheduled Date of Sale Must be at least 10 business days after our receipt. _____	Sales Price of Furniture, Fixtures, and Equipment..... \$ _____
	Sales Price of Land and Building..... \$ _____
	Sales Price of Other Assets (attach schedule) \$ _____
	Total Sales Price..... \$ _____

Terms and conditions of sale _____

Location of business or property _____

Type of business _____

Signature _____

Check one:

Date _____

Purchaser/Transferee

Attorney for Purchaser/Transferee _____