

State of New Jersey
DIVISION OF TAXATION
SALES TAX

DIRECT PAYMENT PERMIT NUMBER

DP - 760-550-481/000

DIRECT PAYMENT CERTIFICATE

FORM ST-6A

TO _____
(Name of Seller)

Date _____

(Address)

(City) (State) (Zip)

The undersigned certifies:

(1) He holds a valid Direct Payment Permit (number shown above) to make payment of New Jersey Sales and Use Tax directly to the Division of Taxation rather than to the seller.

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

(3) The tangible personal property, specified digital product or services being herein purchased are described as follows:

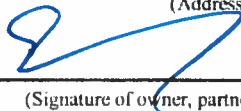
I the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Direct Payment Certificate, and it is my belief that the seller named herein is not required to collect the sales or use tax 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.

Equistar Chemicals LP

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

1221 McKinney Street, Ste. 700, Houston, TX 77010

(Address of Purchaser)

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

INSTRUCTIONS FOR USE OF DIRECT PAYMENT CERTIFICATE – ST-6A

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. 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:
 - a. 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:
 - (1) was statutorily available on the date of the transaction, and
 - (2) could be applicable to the item being purchased, and
 - (3) is reasonable for the purchaser's type of business;

or
 - b. 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.
5. Restrictions – A Direct Payment Certificate may be issued, (and subsequently accepted by a seller), only by the holder of a valid Direct Payment Permit and only in those instances where the taxable status of the purchase is not known at the time of purchase.

GENERAL INFORMATION

Direct Payment Permits are issued to taxpayers who purchase tangible personal property, specified digital product, or services under circumstances that make it impossible to determine at the time of acquisition whether the item or service will be used for a taxable or exempt purpose. Such taxpayers are issued Form ST-6A (Direct Payment Certificate) by the Division of Taxation which waives collection of sales tax by the seller and allows the purchaser to pay the tax directly to the Division. A taxpayer may never issue a Direct Payment Certificate for the purchase of items such as motor vehicles, trailers, boats, natural gas, electricity, utility services, prepared food and hotel/motel occupancies since the taxability of these items is known at the time of purchase.

EXAMPLES OF IMPROPER USE OF DIRECT PAYMENT CERTIFICATE

- (1) A Direct Payment Permit holder may not transfer the authority to issue a Direct Payment Certificate to a second party.
- (2) A Direct Payment Permit holder should not issue a Direct Payment Certificate for the purchase of office furniture to be used in its business, because the taxable status of the property is known at the time of purchase.
- (3) A Direct Payment Permit holder should not issue a Direct Payment Certificate for the purchase of a window cleaning service performed on its facility, because the taxable status of the service is known at the time of purchase.
- (4) A Direct Payment Permit holder should not issue a Direct Payment Certificate for the purchase of "wall to wall" carpeting installed in its facility because the taxable status of the property and service is known at the time of purchase.
- (5) A Direct Payment Permit holder should not issue a Direct Payment Certificate in lieu of a resale certificate (ST-3), exempt use certificate (ST-4), because the taxable status of the property and/or service is known at the time of purchase.

Private reproduction of both sides of the Direct Payment Certificates may be made without the prior permission of the Division of Taxation.