

# The Last Legend



*"There Is Only One Moo Duk Kwan"*

## Quick Reference For

## Studio Certification Process



# Certification Assumptions

“**Certification**” is an assurance that certain criteria, standards, or guidelines will be adhered to or maintained by the person or object being certified.

Grandmaster Hwang Kee developed a **student rank certification system** to identify achievements of practitioners in his Soo Bahk Do<sup>SM</sup> Moo Duk Kwan® martial art system. Only those practitioners who meet the established standards and receive legitimate rank certification from him are authorized to display Gup or Dan rank in the Soo Bahk Do<sup>SM</sup> Moo Duk Kwan® martial art system.

Grandmaster Hwang Kee also developed an **Instructor Certification system** to identify those dedicated and loyal Moo Duk Kwan® members whom he felt would live up to, and communicate to others, the standards of technical and philosophical excellence he expected. Only Certified Instructors are authorized to commercially instruct others utilizing the intellectual property of Grandmaster Hwang Kee’s proprietary Soo Bahk Do<sup>SM</sup> Moo Duk Kwan® martial art system.

Only Certified Instructors are permitted limited commercial use of his martial art system and other Federation trademarked and copyrighted materials. Anyone who does not possess current Jo Kyo, Kyo Sa or Sa Bom Instructor certification and represents that they are teaching Soo Bahk Do<sup>SM</sup> Moo Duk Kwan®, is in violation of Federal Trademark and Copyright Laws.

The Technical Advisory Committee of the U.S. Federation established a **Studio Certification System** to enhance the professionalism of all locations where Soo Bahk Do<sup>SM</sup> Moo Duk Kwan® is instructed on a regular basis. Certified Studio operations must be supervised by a Certified Instructor.

Rank Certification, Instructor Certification and Studio Certification ensure that the standards of excellence and the well known credibility of the Soo Bahk Do Moo Duk Kwan martial art system are preserved for future generations of practitioners.



Applicant, to ensure your understanding of the Studio Certification process so that it can be completed as efficiently as possible, please review the following information.

## What Is Studio Certification?

Please refer to “*About Certification*” and “*About Studio certification*” in Your “Studio Certification Application Kit.”

### What Is Required For Studio Certification To Be Issued?

1. A Certified Studio Must Have A Certified Instructor teaching (or supervising) A Majority Of The Classes at The Physical Location of the Studio.
2. Instructor Certification Can Only Be Issued To Technically Standardized Individuals With Recognized Rank Certification and Teaching Experience Who Also Have Proper Understanding Of The Administrative Responsibilities of Instructing Others And Obtaining Rank Certification For Them.
3. Recognized Soo Bahk Do<sup>SM</sup> Moo Duk Kwan<sup>®</sup> Rank Certification Can Only Be Obtained By Technically and Philosophically Standardized Individuals Meeting All T.A.C. and Board Requirements.
4. The T.A.C and Board Require Membership In The Federation in addition to all technical criteria, BEFORE Instruction and Rank Certification Are Available To Any Individual.
5. A Certified Studio Facility Must Be Suitable And Have The Required Decor And Educational Items Available For Students
6. The Studio Owner Must Work Cooperatively With Other Federation Members In Their Region And Encourage Student Participation in Federation Events.

Although the first thing requested by an applicant may be Studio Certification, a number of other criteria must be fulfilled **BEFORE** Studio Certification can be issued.

1. First, the applicant must be a Federation member. If they are already teaching, all their students must be Federation members. *(Transfers are the most complex as all requirements must be fulfilled almost simultaneously)*
2. Second, technical standardization must occur for applicant and their students BEFORE rank certification can be issued. *(Federation members should already be standardized.)*
3. Third, when technical standardization is satisfactory, then rank certification can be issued. *(Federation members should already have recognized rank certification.)*
4. Fourth, with required rank certification, applicant may then apply for Instructor Certification or conduct their instruction under the supervision of the Regional Examiner or another Certified Instructor. Applicant must also be trained in the administrative responsibilities of operating a Certified Studio.
5. Fifth, the applicant needs a suitable facility and must acquire the required decor and education materials BEFORE scheduling an inspection visit by the Regional Examiner.
6. Sixth, the applicant should be working cooperatively with other members in their region and encouraging student participation in Federation events.
7. When these criteria have been fulfilled, the applicant’s location is ready to be inspected for Studio Certification.

# STUDIO CERTIFICATION REQUIREMENTS OVERVIEW

1

**FULLY COMPLETED Application Packet  
Submitted to Headquarters**

- √ 1. *Announcement of Intent*
- √ 2. \$399 Application Fee (Effective 2007-01)
- √ 3. Two Signed *Letters of Notification*
- √ 4. Signed Instructor *Letter of Understanding*
- √ 5. Completed *Application for Studio Certification*
- √ 6. Regional Examiner Will Then Visit Studio Location

+

2

Applicant and all student must have – *or apply for* –  
**Federation Membership**

+

3

Applicant's location must possess **required décor and educational materials** and  
fulfill **all other T.A.C. and Board requirements**

+

4

Applicant and all students must be technically standardized for **Rank Certification**

+

5

Applicant/Instructor must be supervised until  
**Instructor Certification** is acquired.

=

**Studio Certification**

# Studio Certification Process Quick Reference

Applicant Contacts  
Headquarters.  
Headquarters  
Sends Applicant A  
Studio  
Certification Kit &  
Membership  
Applications

Applicant  
Communicates with  
Regional Examiner  
For Initial Discussion  
& Submits  
*Application Fee and*  
*"Announcement Of*  
*Intent" To*  
Headquarters.

Applicant  
Communicates With  
Two Closest Studios  
& Obtains Signed  
*"Letters of*  
*Notification" While*  
Continuing  
Communication With  
Regional Examiner

Applicant and All  
Students Should Be  
Registered As  
Federation Members By  
This Time &  
Headquarters Sends  
Applicant A Studio  
Price List

Applicant Orders Décor  
And Educational Items  
Required For  
Certification From  
Headquarters BEFORE  
Scheduling Regional  
Examiner Visit

Regional Examiner  
Confirms Membership  
Status And Rank  
Status of Applicant &  
All Students

Performs Technical  
Standardization For  
Applicant and Students  
*(If Transfers)*

Regional Examiner  
√Confirms Instructor  
Certification Status of  
Applicant  
√Arranges for Gup  
Testing Supervision If  
Required (Personally  
Or By a Designee)

Applicant Or  
Supervising Instructor  
Submits Gup Tests to  
Headquarters  
(\$5.00 Processing Fee Per  
Student Per Rank Applies  
Until Studio Certification is  
Completed)

Applicant & All Students  
√Participates Regionally  
√Participates Nationally  
√Continues  
Standardization  
√Administrative Training  
With Regional Examiner  
Or Deigsnee *(If*  
*Required)*

Applicant Reviews  
*"Host*  
*Responsibilities" &*  
Communicates With  
Regional Examiner  
To Schedule Dojang  
Visit

Regional Examiner  
Conducts Dojang Visit  
And Submits Signed  
*"Dojang Visit" Form To*  
Headquarters

Headquarters Finalizes  
Certification Status and  
Upon T.A.C. Approval  
Issues Official Studio  
Certificate

Studio Certification is  
Valid For 12 Months  
From Original Date  
Invoiced

# THE PAPERWORK & PROCESS

1. Discuss Your Plans With Your Personal Instructor (*If They Are A Federation Member*)
2. Contact Headquarters For Your "*Studio Certification Application Kit*" Of Information And Forms (All The Forms Mentioned Below Plus Federation Membership Information and registration Forms For Gups And Dans Will Be Included In Kit Which You Will Receive.)
3. Review the "*Studio Certification Quick Reference*" and Individual Responsibilities Section.
4. Review "*About Studio Certification*"
5. Communicate With Your Regional Examiner.
6. Complete and Submit The "*Announcement of Intent*" and \$399 Application Fee To Headquarters
7. Communicate With Two Nearest Certified Studios and Request Signed "*Letters of Notification,*" From Them
8. If You Experience Any Conflict With Existing Studios, Consult Your Regional Examiner or the T.A.C. Administrator.
9. Obtain and Send Signed "*Letters of Notification*" To Headquarters
10. Have Each Gup Student Complete and Submit An "*Application For Gup Membership*" To Headquarters
11. Have Each Dan Student Complete and Submit An "*Application For Dan Membership*" To Headquarters
12. (*If Transfers*) Complete And Submit A "*Rank History Confirmation*" Form For Each Gup And Dan To Headquarters- Include Proof or Copies of Any Previous Rank Certificates
13. When The Above Requirements Have Been Fulfilled, Headquarters will send you a "*PENDING*" *Studio Certificate*
14. Review in preparation for future use.  
"*Application For Gup Promotion*"  
"*Group Gup Test Form*"  
"*Dan Promotion Examination Form*"  
"*About Certification*"  
"*About Instructor Certification*"  
"*Application For Instructor Certification*"  
"*About Studio Certification*"  
"*Application For Studio Certification*"  
"*How To Operate A Certified Studio A.Z.*"  
Direct Questions To Regional Examiner Or Headquarters.
15. Review Instructor Certification "*Letter of Understanding.*" Applicant or Supervising Instructor must have signed "Oath of Understanding" on File at Headquarters.
16. Review list of *Proprietary Materials, Trademarks & Copyrights*
17. Review *Instructor Certification Renewal Requirements.*
18. Review "*Confidential Certified Studio Price List*" - Direct Orders or Questions to Headquarters.
19. Review "*Studio Certification Applicant Supply Order Form*" And Place Your Supply Order With Headquarters in Preparation For Visitation By Regional Examiner.
20. Complete And Submit The "*Application For Studio Certification*" To Headquarters
21. Review "*Responsibilities Of A Host*" In Preparation For Hosting The Regional Examiner When He/She Comes to Assist You With Technical Standardization or To Conduct Your Dojang Visit and Inspection.
22. Regional Examiner Will Perform a Visit To Your Studio And Complete and Submit The "*Formal Dojang Visit*" Form To Headquarters.
23. Headquarters Will Confirm Certification Status And Upon T.A.C. Approval Will Issue You a *Studio Certification Wall Display Certificate* valid for 12 months.



## Who May Be Involved In The Studio Certification Process?

**The Applicant's Instructor (If Fed Member)**

**The Applicant**

**Applicant's Students**

**Technical Advisory Committee**

**Regional Examiner**

**Two Closest Certified Studios**

**Headquarters Staff**

## What Are The Different Circumstances Normally Encountered?

There are four (4) common situations when an applicant requests Studio Certification. The T.A.C. and Board requirements for Studio Certification are the same in each case however, the length of time required by the process depends on the motivation of the applicant and the length of time the applicant takes to become compliant with Federation requirements. The level of involvement of the Regional Examiner also changes significantly depending on the situation.

<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b><u>Certified Studio Owner</u> Opens Additional Location</b>	<b><u>Certified Instructor</u> Opens First Location</b>	<b><u>Uncertified Instructor</u> Who Is A Federation Member Opens First Location</b>	<b><u>Operating Transfer Studio</u> Seeks To Join Federation and Obtain Studio Certification</b>
Regional Examiner Involvement is minimal since the applicant is usually familiar with requirements.	Regional Examiner Involvement usually requires education of the applicant about Studio Owner responsibilities, administrative procedures, test processing, etc.	Regional Examiner involvement begins with making decisions about the applicant, their plans, their situation, the practicality of them seeking Instructor certification ( <i>are they a red belt, too young, will their personal instructor be supervising their teaching, will they require someone to conduct testing for them, etc.</i> ). Depending on the evaluation of these circumstances, the Regional Examiner may need to educate the applicant about Instructor certification training, applying for Instructor Certification, Studio Owner responsibilities, administrative procedures, testing processing, etc. The Examiner may even find it necessary to conduct the applicant's testings or arrange for a nearby Certified Instructor to do so.	Regional Examiner Involvement begins with making decisions about the applicant, their background, their plans, their situation. Depending on the evaluation of these circumstances, the Regional Examiner will then need to educate the applicant about rank certification requirements for Gups and Dans, Regional Dan test procedures, Instructor certification training and time requirements, how to supply for Instructor certification, Studio Owners responsibilities, Fed administrative procedures, Gup test processing, membership requirements, etc. The Examiner may even find it necessary to attend the applicant's first few Gup testings or arrange for a nearby Instructor to assist them during standardization.
Usually only <b><u>MINIMUM</u></b> communication with the applicant and an inspection visit is required.	Normally, a <b><u>MEDIUM</u></b> level of communication with the applicant and an inspection visit is required.	A <b><u>HIGH</u></b> level of communication is required with the applicant, multiple visits may be required for training or supervising purposes depending on circumstances and a final inspection visit may not be possible for quite some time.	A <b><u>VERY HIGH</u></b> level of communication and interaction with the applicant is necessary. An initial interview and assessment is required. One or more rank assessment visits for the applicant and their students may be required. Training visits are necessary and special education about Federation procedures, etc. Is necessary. Supervision of Gup testing may be necessary. Extra encouragement and assistance are needed to help keep the applicant motivated and to keep their studio functioning as they strive to attain standardization and certification. A final inspection may not be possible for quite some time.



## **WHAT ARE A HOST'S RESPONSIBILITIES?**

*(Guidelines for Hosting a Regional Examiner, TAC Member, etc.)*

A host has a unique opportunity to demonstrate their appreciation for a visitor and to demonstrate their understanding of our Moo Do philosophy by properly providing for a visitor during their visit. When an instructor or another senior member visits an area, a host should be honored that they have taken the time to visit, and in return try to provide for their transportation, lodging and meals while they are with you. Since there is usually only one person, the pooled effort and resources of all the students who benefit by their visit can usually cover their expenses, if in fact there are any.

A host can use this opportunity to teach their students the proper way a visitor should be treated, by explaining the situation and responsibilities to their students, thus educating another generation to the proper Moo Do. Making the proper arrangements and sharing the responsibilities of sponsoring the visitor offers some excellent fellowship opportunities among students, which will in turn focus them toward one single goal-harmony.

Below are three areas that a host should focus upon;

- 1.) Transportation: Assisting a visitor with their personal travel, whether it be transportation to and from airports/trains etc., decreases the “alone time” that he/she has when renting an auto or utilizing public transportation. Take the personal time to be with the visitor for the duration of their stay whenever possible.
- 2.) Food: Having a visitor to your home for meals is much more hospitable than going out to a restaurant, not to mention inexpensive, as well.
- 3.) Lodging: Sharing your home with a visitor is inexpensive and extremely caring on your part. Making someone part of your family is real Moo Do.

The easiest way to understand what a host's responsibilities are, is to think how you would like to be treated when away from your normal environment.

Your extra effort and contribution in this area will also directly benefit the Federation by reducing expenses related to official visits conducted. Personal payment cannot be accepted by any representative of the Federation when serving the membership, however they have donated their time and energy to come to you, so please help defray their expenses and see to their comforts as capably as you can.

With a joint effort we significantly contribute to our mission of improving human relationships with the application of the above 3 areas.

***Thank You for Your Hospitality!***



# U. S. Soo Bahk Do Moo Duk Kwan Federation Inc

P O Box 154 Springfield, New Jersey 07081 (973) 467-3971 voice (973) 467-5716 Fax

## Announcement of Intent

This form is to be completed by a member who wishes to offer commercial instruction of Soo Bahk Do Moo Duk Kwan at a location which has not yet received Studio Certification. This form is used to gather information which will help preserve the harmony and cooperative spirit within the Federation while compiling information needed to request the T.A.C. to consider a formal **"Application For Studio Certification"**.

### Member Submitting This Announcement

Jo Kyo?  Kyo Sa?  Sa Bom? Have you pre-registered with HQ, attended and received **Certificates of Participation** for the 2 annual TAC events required to maintain your Instructor Certification in good standing? (Yes\_\_ No \_\_) If no, please explain \_\_\_\_\_ Birthdate \_\_\_/\_\_\_/\_\_\_ Gender \_\_\_\_\_

Name \_\_\_\_\_ Dan/Gup Id# \_\_\_\_\_ Rank \_\_\_\_\_ Membership Good Until \_\_\_/\_\_\_/\_\_\_

Home Address \_\_\_\_\_ City \_\_\_\_\_ St \_\_\_\_\_ Zip \_\_\_\_\_

Best Time and Phone# To Be Contacted \_\_\_\_\_ ( )-\_\_\_\_\_- Voice ( )-\_\_\_\_\_- Fax \_\_\_\_\_

In keeping with the 'Moo Do' aspects of our art, I have discussed my plans to offer commercial instruction of Soo Bahk do Moo Duk Kwan at this location with my personal Instructor as evidenced by their signature below. (*Does Not Apply To Transfers*) Date \_\_\_/\_\_\_/\_\_\_ Applicant's Instructor's Signature \_\_\_\_\_ Dan Bon \_\_\_\_\_

Date (or Target Date) of 1<sup>st</sup> Instruction At Location \_\_\_/\_\_\_/\_\_\_ (note) \_\_\_\_\_

√	<b>The Proposed Location is:</b>
	Existing Location Where Instruction Has Been Ongoing for more than 90 days, Without a Certification ID# _____
	New independently Owned Location _____
	New Branch of an Independently Owned Location. _____
	New Individual Location (Y.M.C.A. , Recreation Center, Church, club, etc.) _____
	Existing Studio Which is Transferring Into the Federation CIRLCE ONE: Tang Soo Do / Another Style _____
	Other, Please Describe: _____

### Physical Address Where Instruction Will Occur

Studio Name Preferred For This Location: \_\_\_\_\_

Physical Address: \_\_\_\_\_

City: \_\_\_\_\_ Zip \_\_\_\_\_ County \_\_\_\_\_

Population (3 mile radius): \_\_\_\_\_ Did you conduct any demographic research prior to selecting this location? \_\_\_\_\_

Would you consider accepting advice or assistance in this matter or is your location decision already made? \_\_\_\_\_

1<sup>st</sup> Nearest Certified Federation Studio Name \_\_\_\_\_ Id# \_\_\_\_\_ Miles Away \_\_\_\_\_

2<sup>nd</sup> Nearest Certified Federation Studio Name \_\_\_\_\_ Id# \_\_\_\_\_ Miles Away \_\_\_\_\_

Have you notified your Regional Examiner(s) of your intentions? \_\_\_ Written or Phone? \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_

Have you obtained signed **"Letters of Notification"** from the two nearest studios? \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_

Other Comments Regarding This Location \_\_\_\_\_ **(Page 1 of 2 -front)**

# U. S. Soo Bahk Do Moo Duk Kwan Federation Inc:

P 0 Box 154 Springfield, New Jersey 07081 (973) 467-3971 voice (973) 467-5716 Fax

## Who Will Be The Owner(s) of This Location?

*For the purpose of Studio Certification, the "Owner" is defined as the person ultimately responsible for the bills, fees, dues, etc. of the business entity recognized as the Certified Studio. The "Instructor" is defined as the person who oversees training, Gup testings, etc. and ensures rank promotion requests are submitted in accordance with TAC guidelines. In most cases, these are the same person, but in some cases they may be different people.*

Owner 1 Name \_\_\_\_\_ Comments \_\_\_\_\_

Owner 1 Rank \_\_\_  Jo Kyo?  Kyo Sa?  Sa Born? Instr Cert Maintained & Valid? \_\_\_ Gup/Dan Id# \_\_\_\_\_

Co- Owner Name \_\_\_\_\_ Comments \_\_\_\_\_

Co- Owner Rank \_\_\_  Jo Kyo?  Kyo Sa?  Sa Born? Instr Cert Maintained & Valid? \_\_\_ Gup/Dan Id# \_\_\_\_\_

Comments \_\_\_\_\_

## Who Will Instruct a Majority of The Classes at This Location?

Their Name \_\_\_\_\_ Comments \_\_\_\_\_

Their Rank \_\_\_  Jo Kyo?  Kyo Sa?  Sa Born? Instr Cert Maintained & Valid? \_\_\_ Gup/Dan Id# \_\_\_\_\_

Proposed Instructors Teaching Experience \_\_\_\_\_

Comments \_\_\_\_\_

## Who Will The Students At This Location List as Their Personal Instructor?

The Certified Instructor at this location \_\_\_\_\_ Gup/Dan Id# \_\_\_\_\_

*(List the certified Instructor responsible for submitting the studio's Gup Testings)*

Their Rank \_\_\_  Jo Kyo?  Kyo Sa?  Sa Born? Instr Cert Maintained & Valid? \_\_\_ Gup/Dan Id# \_\_\_\_\_

## Schedule of Instruction Planned For This Location

Mon Tue Wed Thur Fri Sat Sun Times \_\_\_\_\_

Please Circle Days of Week and Indicate Class Times

Are there now, or will there be in the future, any business relationships where fees will be exchanged between the owner or instructors of this location and any other instructors or studio owners? (Yes \_\_\_ No \_\_\_ ) If yes, please explain

\_\_\_\_\_

## What Is Your Primary Motivation For Wanting To Offer Instruction At This Location?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# U. S. Soo Bahk Do Moo Duk Kwan Federation Inc.

P O Box 154 Springfield, New Jersey 07081 201-467-3971 voice 201-467-5716 Fax

## Letter of Notification

To be completed by the two Certified Studios nearest to a location applying for Studio Certification

Date \_\_\_/\_\_\_/\_\_\_

Dear Federation Headquarters,

Please be informed that \_\_\_\_\_ Dan # \_\_\_\_\_ has contacted me regarding their plans to make application with the TAC for Studio Certification of a

**new studio / existing studio / existing studio transferring from other style.** (circle one)

Studio Name \_\_\_\_\_ Phone \_\_\_\_\_

Physical Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

which will have **Mr. / Mrs.** \_\_\_\_\_ **Gup/Dan#** \_\_\_\_\_ as the Chief Instructor at this location. I understand this instructor will be closely supervised by **Mr. / Mrs. / Master** \_\_\_\_\_ Dan# \_\_\_\_\_ during it's operation.

I have considered the positive effects this new studio could have for the growth of our Federation and our art as well as the effects it is likely to have on my existing Certified Studio's operations and have determined that **adverse / no adverse** (circle one) situations are likely to occur for my existing Certified Studio as a result of it's certification and operation.

I anticipate a very **close / cordial / difficult** (circle one) working relationship to exist between myself and the Studio's Instructor with regard to Regional events etc.

Based on these circumstances and the understanding that the Federation's guidelines for the operation of Certified Studios will be followed by the new studio, (mark one)

- I wish to **PROTEST** the certification of the new studio.
- I wish to **WELCOME** the new studio to the Federation and Moo Duk Kwan brotherhood.

Sincerely,

\_\_\_\_\_ Date / Dan# \_\_\_\_\_ Certified Studio Id# \_\_\_\_\_

**\*\*\*Instructor Completing This Form Should Keep A Copy For Reference  
And Mail or Fax a Copy To Headquarters\*\*\***

# U. S. Soo Bahk Do Moo Duk Kwan Federation Inc.®

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## ***DOCUMENTATION OF PROTEST TO BE COMPLETED ONLY IF***

A Certified Studio Owner Protests Another Instructor's Request For An Opportunity To Offer Instruction At A Particular Location

Have you reviewed the enclosed information? \_\_\_\_\_

Do you agree with your Federations "***Concept of Unity***" and these portions of the Federations Charter? \_\_\_\_\_

• **The purposes of this Federation shall be:**

A. *To undertake any and all legal activities which will directly or indirectly further and encourage the study, the practice and the growth of public recognition of the Korean martial art known as Soo Bahk Do Moo Duk Kwan.*

F. *To control, protect and regulate the use of it's name and symbol and to endorse such activities, businesses, enterprises, products and other undertakings appropriate to the furthering of Soo Bahk Do.*

Had you ever seen or reviewed this portion of your Federation's Charter before? \_\_\_\_\_

What is your primary objection to the Instructor's request for an opportunity to offer instruction at this particular location? (*Please check all that apply and then explain fully*)

- No personal notification and explanation of intended course of action furnished to you by Instructor?
- Proper "Moo Do" procedure not followed by Instructor requesting opportunity to instruct at the location in dispute?
- Disagreement with Instructor's teaching methods?
- Disagreement with Instructor's business methods?
- Concern about the financial impact the Instructor's activity may have on your existing locations?
- Concern about the impact the Instructor's activity may have on your established reputation in the area?
- Concern that the Instructor's activity may harm the public reputation of Soo Bahk Do?
- Concern that the Instructor may engage in activity unsuited for a certified studio?
- Concern that a difficult working relationship may exist between yourself and the Instructor?
- Other, please describe: \_\_\_\_\_

Explanation (use separate sheet if needed): \_\_\_\_\_

Are there any conditions that could be established which would sufficiently address your concerns and under which instruction could occur at this location and be acceptable to you? \_\_\_\_\_ If so, please explain what might make the request to offer instruction at this location comfortable and acceptable to you. If not, please indicate why not.

- If one of your personal Dan Instructors or assistants taught all/part of the classes at the location.
- If one of your personal Dan Instructors or assistants were a business partner in the operation of the location?
- If a different Instructor other than the one requesting an opportunity were to conduct the instruction to be offered at the location.
- Being a personal partner in the operation of the Dojang.
- Establishing a limited scope of operation for the Dojang such as only offering instruction 2 days of week.
- Obtaining a rebate or commission on the tuition of any student who might enroll at the disputed location from a specified geographic area which you feel is within your current dojang's patronage area with an expressed right to audit enrollment records to verify compliance with the agreement?
- Other: \_\_\_\_\_
- There are no conditions which I would be comfortable with instruction occurring at this location.
- I would be comfortable with this Instructor offering instruction at any other location outside my dojang's patronage area.

After reviewing the Instructor's "Announcement of Intent" and considering all aspects their intended course of action on the growth of our Federation and our art do you wish to proceed with your protest?

Thank you for your concern about the future of our art and it's growth in your area. Your concerns are important and will be evaluated and considered regarding the other Instructor's request for an opportunity to offer instruction at the disputed location.

**Please return this completed form to Headquarters as quickly as possible for prompt consideration.**

***\*\*\*Instructor Completing This Form Should Keep A Copy For Reference And Mail or Fax a Copy To Headquarters\*\*\****



# U. S. Soo Bahk Do Moo Duk Kwan Federation Inc.®

“Also Known As The U.S. Tang Soo Do Moo Duk Kwan Federation, Inc.®”

P O. Box 154 Springfield, New Jersey 07081 201-467-3971 voice 201-467-5716 Fax

## Application For Studio Certification

Studio Name \_\_\_\_\_ Studio Ph ( ) \_\_\_\_\_ - \_\_\_\_\_  
Physical Address \_\_\_\_\_ Fax Ph ( ) \_\_\_\_\_ - \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Date Rec	___/___/___
Fee Paid \$	_____
Inspected	___/___/___
Exp Date	___/___/___
Id# Issued	_____

Studio Owners Name _____	Fed Id# _____	Mem Expires ___/___/___
Mail Address _____	Home Phone ( ) _____ - _____	
City _____	State _____	Zip _____ Rank _____

Head Instructor at this location _____	Mem Expires ___/___/___		
Address _____	City _____ St _____ Zip _____ Ph( ) _____ - _____		
Fed Id# _____	Current Rank _____	Classing of last Promotion _____	Last Prom Date ___/___/___
<input type="checkbox"/> Sa Bom	<input type="checkbox"/> Kyo Sa	Instructor Certification Id# _____	Instructor Certification Expires ___/___/___

Your personal Instructor _____	Mem Expires ___/___/___		
Address _____	City _____ St _____ Zip _____ Ph( ) _____ - _____		
Fed Id# _____	Current Rank _____	Classing of last Promotion _____	Last Prom Date ___/___/___
<input type="checkbox"/> Sa Bom	<input type="checkbox"/> Kyo Sa	Instructor Certification Id# _____	Instructor Certification Expires ___/___/___

Nearest Studio \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Miles away \_\_\_\_\_  
Next Nearest Studio \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Miles away \_\_\_\_\_  
List any other martial art organizations you belong to: \_\_\_\_\_  
List any tuition billing or other service oriented companies you use to administrate the operation of this location: \_\_\_\_\_

This location is operated  Full-time  Part-time How long have you been at this exact location? \_\_\_\_\_

Do you own, are you a partner or do you have a controlling interest in any other studios?  Yes  No

If so, please explain your relationship and list their Cert Id#s \_\_\_\_\_

Average number of students at this location? \_\_\_\_\_ Square feet available for training purposes? \_\_\_\_\_

Floor surface of training area?  Wood  Carpet  Concrete  Linoleum  Foam  Other: \_\_\_\_\_

What other martial arts do you offer at this location? \_\_\_\_\_

Please explain any other purpose this location is used for? \_\_\_\_\_

Studio has decorative & educational items available for students as required?  Yes  No  Order with application

Dated and signed Instructor “**Letter of Understanding**” attached:  Yes  No, If no” explain on separate sheet.

Nonrefundable application fee enclosed:  Yes  No If “no” explain on separate sheet.

***I will uphold all T.A.C. and Board guidelines as required for maintaining my Studio and Instructor certification. I understand that if certified, I will be authorized to offer instruction in Grandmaster Hwang Kee’s martial art system known as Soo Bahk Do® Moo Duk Kwan® and to use the Federation’s trademarks and logos only as long as lam certified to do so.***

Owner Signature \_\_\_\_\_

Date \_\_\_/\_\_\_/\_\_\_



**U.S. Soo Bahk Do Moo Duk Kwan Federation® / U.S. Tang Soo Do Moo Duk Kwan Federation®**  
P.O. Box 154 Springfield, NJ 07081 (888) SOO-BAHK (973) 467-5716 Fax  
Headquarters@soobahkdo.com -- www.soobahkdo.com -- http://soobahkdo.editme.com

## CERTIFIED INSTRUCTOR LETTER OF UNDERSTANDING

Application Date \_\_\_ / \_\_\_ / \_\_\_ Fed ID # \_\_\_\_\_

Jo Kyo                      Kyo Sa                      Sa Bom

Applying For 1<sup>st</sup> Time Certification // Applying For Reinstatement of Certification // Applying For Certification Renewal

Dear Applicant For Instructor Certification,

We welcome your application for Jo Kyo, Kyo Sa or Sa Bom instructor certification through the United States Soo Bahk Do Moo Duk Kwan Federation Inc®.

By signing this Oath of Understanding, you understand and agree that the U.S. Soo Bahk Do Moo Duk Kwan Federation Inc is authorized to act as the representative of the Kwan Jang Nim in the United States and you are agreeing to assist in accomplishing the chartered purposes of the U.S. Federation as stated in the Charter & By-Laws. Furthermore, you understand and agree that if approved for Jo Kyo, Kyo Sa or Sa Bom Certification, you will be authorized to represent Grandmaster Hwang Kee's Soo Bahk Do® Moo Duk Kwan® martial art system, providing your membership is kept current, your certification is kept current and you fulfill all administrative responsibilities while maintaining and upgrading your technical skills:

**Technical Responsibility:** To represent Soo Bahk Do® techniques and the Moo Duk Kwan® philosophy of the Kwan Jang Nim's martial art system in a manner which will preserve the purity of the art. For this purpose, you agree to follow the guidance of the Technical Advisory Committee with respect to all technical, historical and philosophical material which you instruct. You also agree that maintenance of your Certification status is contingent upon your participation in at least 2 Regional and/or National Federation events each year as evidenced by your pre-registration with Headquarters prior to attendance.

**Administrative Responsibility:** To become familiar with the Charter and By-law's of the United States Soo Bahk Do Moo Duk Kwan Federation, Inc. and to follow the administrative guidance of the Board of Directors, including, but not limited to; encouraging and assisting all your students to become members of the U.S. Soo Bahk Do Moo Duk Kwan Federation in order to connect their heritage with the origin of Soo Bahk Do Moo Duk Kwan, to consistently and promptly submit all recommendations for your student's Gup Rank Certifications to Headquarters; to promptly distribute legitimate Soo Bahk Do Moo Duk Kwan rank certificates to the appropriate members in a ceremonial manner prescribed by T.A.C. and to notify students of other information regarding Federation events and activities as may be forwarded to you from time to time. You also agree to maintain all fees and dues in current status and other requirements as specified by the Board Policies in Attachment A.

Additionally, your certification and its maintenance depend upon you maintaining your Federation membership in good standing and abiding by all Federation guidelines. You understand and agree that failure to abide by Federation guidelines could result in revocation of your Instructor certification, which shall result in your loss of all authority to instruct the Soo Bahk Do® Moo Duk Kwan® martial art system and forfeiture of all rights to use the United States Soo Bahk Do Moo Duk Kwan Federation® name and any of its trademarks, service marks and copyrighted materials, including proprietary technical material of Grand Master Hwang Kee in the course of martial arts instruction.

This agreement may be terminated by either party with 30 days written notice.

\_\_\_\_\_ Date \_\_\_ / \_\_\_ / \_\_\_  
Applicant For Instructor Certification (or Guardian if under 18 years)

\_\_\_\_\_ Date \_\_\_ / \_\_\_ / \_\_\_  
Witnessed By

\_\_\_\_\_ Date \_\_\_ / \_\_\_ / \_\_\_  
REPRESENTATIVE OF U.S. SOO BAHK DO MOO DUK FEDERATION, INC



## ATTACHMENT "A"

### Joint Board/TAC Established ADMINISTRATIVE RESPONSIBILITIES of Studio Owners, Certified Instructors and Federation Officials

Adopted July 26, 2001 – Board of Directors

Studio owners, certified instructors and Federation officials must meet and maintain the following minimum standards for retaining their position, studio certification, instructor certification, individual member privileges, and related rights and authority:

- 1) Studio certification must be in current and good standing such that:
  - a) studio certification requirements established by the TAC have been met and are being maintained under the review and evaluation of a Regional Examiner;
  - b) studio certification is current and up to date; and,
  - c) studio account balances are current or a payment plan has been negotiated and agreed upon that is active and current.
- 2) The individual member account of a studio owner, certified instructor or Federation official must be current and in good standing such that:
  - a) dan and instructor certification requirements established by the TAC have been met;
  - b) dan and instructor certification are current;
  - c) no balance is owed for studio certification or other studio invoices or a payment plan has been negotiated and agreed upon that is active and current;
  - d) membership account balances are current or a payment plan has been negotiated and agreed upon that is active and current.
- 3) Studios owners and certified instructors are required to inform all new students upon enrollment in a traditional Soo Bahk Do program that to be eligible for regular testing, rank and certification, application for Federation Membership must be submitted within 90 days of the date of enrollment.
- 4) Studio owners and certified instructors are required to confirm proof of membership within 90 days of the date of enrollment for all newly enrolled students in a traditional Soo Bahk Do program who wish to be eligible for regular testing, rank and certification.
- 5) Studio owners, certified instructors and Federation officials shall require students furnish proof of current and active membership prior to rank testing and participation in any local, regional or national event sanctioned by or hosted by the US Soo Bahk Do Moo Duk Kwan Federation, Inc.
- 6) Studio owners and certified instructors shall submit to the TAC via Headquarters a planned annual gup testing schedule every year. The gup testing schedule may be revised at the discretion of the studio owner/instructor. However, the TAC shall be notified via Headquarters of any revisions in the studio gup testing schedule prior to the dates revised.
- 7) Studio owners and certified instructors are required to submit to the TAC via Headquarters completed group gup test forms within 10 days following the date of each gup testing conducted or indicated on their annual gup testing schedule. Group test forms will identify all students tested, date testing conducted, gup membership identification, member name, and rank recommendations. Group test forms will allow instructors to indicate when a testing was not conducted or when a testing was conducted on a date other than the date specified on the annual gup testing schedule.
- 8) Studio owners and certified instructors shall follow a specific protocol for presenting gup and dan rank certificates as established by the TAC. This will include a recommended protocol for when and how to present rank certificates.

**Thank You for your Support!**

# United States Soo Bahk Do Moo Duk Kwan Federation™

## Do Jang Visit Checklist for Regional Examiners

Scheduled Date of Studio Visit: \_\_\_/\_\_\_/\_\_\_ (Studio Owner, Please schedule with Regional Examiner)

Name of Studio \_\_\_\_\_ Full time \_\_\_ Part Time \_\_\_

Studio Mailing Address: \_\_\_\_\_

Studio Shipping Address for packages \_\_\_\_\_

Studio Physical Address (for mapping) \_\_\_\_\_

Studio Owner's Mailing Address \_\_\_\_\_

Studio Owner's Hm Phone: (\_\_\_\_) \_\_\_\_\_ Wk Phone (\_\_\_\_) \_\_\_\_\_ Cell (\_\_\_\_) \_\_\_\_\_

Studio Owner's Personal Email: \_\_\_\_\_ Alternate \_\_\_\_\_

Studio Email: \_\_\_\_\_ Alternate \_\_\_\_\_

Studio Phone (\_\_\_\_) \_\_\_\_\_ Fax (\_\_\_\_) \_\_\_\_\_ Website \_\_\_\_\_

Studio Owner's Instructor Certification: Kyo Sa \_\_\_\_\_ Sa Bom \_\_\_\_\_ Rank \_\_\_\_\_ Dan Number \_\_\_\_\_

How many certified instructors are active in the do jang? Jo Kyo, \_\_\_\_\_ Kyo Sa \_\_\_\_\_ Sa Bom \_\_\_\_\_

Type of Do Jang: Building \_\_\_\_\_ Storefront \_\_\_\_\_ YMCA \_\_\_\_\_ Other: \_\_\_\_\_

How long have you been operating at this location? \_\_\_\_\_ Is the studio used for any other purpose? \_\_\_\_\_

Square footage of studio: \_\_\_\_\_ Floor surface: \_\_\_\_\_ Is studio insured for liability? \_\_\_\_\_

Trademark **Moo Duk Kwan®** or Service mark **Soo Bahk Do®** displayed on outdoor signage? \_\_\_\_\_

**(Submit photos –or digital images- of building exterior, training area, flags & photos and outdoor signage.)**

Average number of Students: Gups <18 yrs \_\_\_\_\_ Gup Adults : \_\_\_\_\_ Dans < 18 yrs: \_\_\_\_\_ Dan Adults \_\_\_\_\_

How often does instructor provide members with opportunity to test for Gup rank? \_\_\_\_\_

Are member's Gup Test forms on file, in order and consistently submitted to Headquarters? \_\_\_\_\_

Do students regularly receive Gup rank certificates? \_\_\_ Do students receive belt and certificate at the same time? \_\_\_

Studio Tuition? \$ \_\_\_\_\_ Gup Test Fee? \$ \_\_\_\_\_ Dan Test Fee? \$ \_\_\_\_\_

### Checklist

- 1) Trademarks and/or service marks used on studio promotional materials? \_\_\_\_\_ (submit samples)
- 2) Yellow pages and other advertising materials in compliance with Federation guidelines? \_\_\_\_\_ (submit samples)
- 3) Studio, Instructor and Dan certificates displayed? \_\_\_\_\_
- 4) American, Korean, Moo Duk Kwan flags & official combo photo of Founder and Kwan Jang Nim displayed? \_\_\_\_\_
- 5) Do Bahk Trim and belts conform to Moo Duk Kwan® standards? \_\_\_\_\_
- 6) Are the Moo Duk Kwan® standards being met in the following areas:
  - A. Kicho and Hyungs \_\_\_\_\_
  - B. Chil Sung Hyungs \_\_\_\_\_
  - C. Yuk Ro Hyungs \_\_\_\_\_
  - D. Il Soo Sik \_\_\_\_\_
  - E. Ho Sin Sool (Reg., Dan Do Bong) \_\_\_\_\_
  - F. History and Tradition \_\_\_\_\_
  - G. Discipline/Respect \_\_\_\_\_
  - H. Philosophy \_\_\_\_\_
- 7) Membership materials, books, videos, etc. and Federation event info readily available to members? \_\_\_\_\_
- 8) Student knowledge of the Federation and scheduled activities, etc.: \_\_\_\_\_
- 9) Degree of cooperation in this visit by the studio owner \_\_\_\_\_
- 10) How often does studio owner stay in contact with their personal instructor? \_\_\_\_\_
- 11) How often does studio owner contact Federation Headquarters? \_\_\_\_\_
- 12) Existing Studio Certification status? (if applicable) \_\_\_\_\_ Studio Account Balance And Age? \_\_\_\_\_
- 13) Are you aware of the support resources available to Certified Studio Owners through the Federation? \_\_\_\_\_
- 14) Did Regional Examiner conduct a paid training seminar during visit? \_\_\_ If not, please explain why not on separate page.

Regional Examiner Signature \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_

# Regional Examiner Studio Visits and Seminars: Cost Recovery

Cost recovery is the reasonable and prudent course of action for offsetting reasonable expenses incurred during the course of performing an activity or producing an event for the benefit of a target audience. Diligent advance planning by the presenter can almost always assure full recovery of all costs incurred to perform an activity or produce an event. Performing such planning and/or executing the actions required to assure cost recovery is strongly encouraged.

When a Federation Official or their designee is requested to travel to perform a 1st time Studio Certification visit, to hold a seminar so students can earn member participation credit on their permanent member record or to assist and potential transfers and/or their students with integration into the Federation there are several factors to keep in mind: In all cases the Studio Certification applicant, the members or the potential transfer are seeking to obtain "something" from the Federation. In the case of a 1st Time Studio Certification applicant who is already a member, the "something" is pretty clear cut and it is certification for their studio. However, in the case of a prospective transfer, the "something" they are seeking from the Federation is not always so clear and qualifying them and their intent with specific actions is advised to prevent unnecessary expenditure of a Federation official's valuable time and energy.

One cost recovery strategy for a remote visit is to simply determine the minimal costs to perform the visit, plan ahead and promote a seminar fee to the target audience that is sufficient to cover the anticipated costs. For example: **Federation official offers to drive 300 miles round trip to perform an orientation meeting and seminar with a prospective transfer studio. Reasonable costs for this service:**

## SCENARIO 1

Fed Official makes a DAY TRIP to and from the transfer studio

300 miles x .42 mile for gas = \$126.00

2 Road Meals at \$10 each = \$20

Value of Federation Official's time (even at minimum wage) =  $\$5.15 \times 12$  hour day = \$61.80 (Fed Official time value is typically donated)

**Minimum Cost/Value of This visit = \$207.80**

## SCENARIO 2

Fed Official makes an OVERNIGHT TRIP to and from the transfer studio

300 miles x .42 mile for gas = \$126.00

4 Road Meals at \$10 each = \$40

Value of Federation Official's time (even at minimum wage) =  $\$5.15 \times 12$  hour day + 8 hour day = \$103.00 (Fed Official time value is typically donated)

Hotel room for 1 night = \$100 (Host may sometime offer home accommodations to defer this cost)

**Minimum Cost/Value of This visit = \$369.00**

## SCENARIO 3

Fed Official makes a WEEKEND TRIP to and from the transfer studio

300 miles x .42 mile for gas = \$126.00

6 Road Meals at \$10 each = \$60

Value of Federation Official's time (even at minimum wage) =  $\$5.15 \times (12$  hr day  $\times 2 + 8$  hr day) = \$164.80 (Fed Official time value is typically donated)

Hotel room for 2 nights = \$200 (Host may sometime offer home accommodations to defer this cost)

**Minimum Cost/Value of This visit = \$550.80**

## BREAKEVEN COST RECOVERY STRATEGY FOR SCENARIO 1

Anticipated audience served = 10 students

$\$207.80 / 10 = \$21$  Seminar Fee per student

## BREAKEVEN COST RECOVERY STRATEGY FOR SCENARIO 2

Anticipated audience served = 10 students

$\$369 / 10 = \$37$  Seminar Fee per student

## BREAKEVEN COST RECOVERY STRATEGY FOR SCENARIO 3

Anticipated audience served = 10 students

$\$550.80 / 10 = \$56$  Seminar Fee per student

## VALUE ADDED COST RECOVERY STRATEGIES

Rather than charging a seminar fee that is only breakeven, the host and presenter might agree as that the seminar fee shall be double the base costs and that the host retains 50% of seminar fees to assist them with any hosting costs that they might incur and to put toward costs related to hosting the event or examiner. This practice provides additional financial support to a new studio as a result of the marketable service and value provided by the visiting Federation Official and assures the Official is not out of pocket for their time and energy in extending additional support to the studio.

### VALUE ADDED SCENARIO 1 (same assumptions as above)

Seminar Fee = \$42 with \$210 going to the presenter and \$210 going to the host

### VALUE ADDED SCENARIO 2 (same assumptions as above)

Seminar Fee = \$74 with \$370 going to the presenter and \$370 going to the host

### VALUE ADDED SCENARIO 3 (same assumptions as above)

Seminar Fee = \$112 with \$560 going to the presenter and \$560 going to the host

These value added strategies assume that the true value of a Federation Official's visit will be evident to those they teach and interact with during their visit (regardless of its length) and that participant's will depart feeling they received far more value than they paid for with their seminar fee.

The host has an excellent opportunity to publicly promote that they are bringing into their community a National Federation Official for the benefit of their studio and/or community. The hosting studio owner might even obtain free local publicity by announcing to the media that they will be donating the excess seminar proceeds to a local charity. Alternatively the host could just offer 1 free public session during the Federation Official's visit and leverage that for publicity.

When the host presents the out-of-town Federation to their students and their local community as a dignitary, then everyone wins and the value of the Federation Official's visit is amplified significantly even before they arrive.



STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION

CHRISTINE TODD WHITMAN

*Governor*

CN 269  
TRENTON NJ 08646-0269

BRIAN W. CLYMER

*State Treasurer*

*In reply respond to:*

APRIL 1997

## NOTICE TO NEW JERSEY VENDORS

### Instructions Regarding Use of Resale Certificates by Qualified Out-of-State Vendors

**This notice is to announce that the New Jersey Division of Taxation has changed its policy regarding the applicability of the resale exemption to sales to out-of-State vendors who are registered in another state but who are not required to be registered in New Jersey and in fact are not registered in New Jersey.**

---

#### GENERAL INFORMATION - RESALE EXEMPTION

Businesses that manufacture, sell or service tangible personal property may make tax-exempt purchases for resale in the following situations:

- (1) Purchases of tangible personal property for resale either
  - (a) as is (e.g., books purchased by bookseller); or
  - (b) as a physical component of a product that they produce for sale (e.g., silver purchased by jewelry maker); or
- (2) Purchases of tangible personal property that becomes a physical component of tangible personal property on which they perform taxable services (e.g., paint purchased by autobody repair shop); or
- (3) Purchases of services performed on tangible personal property held for sale (e.g., purchase of bicycle repair services by a seller of bicycles)

Businesses with locations, employees, independent contractors, leased tangible personal property, or sales and service activities in New Jersey are required to be registered with the New Jersey Division of Taxation. These businesses, as well as any out-of-State businesses that are not required to register in New Jersey but nevertheless choose to do so, must use a certificate showing their New Jersey tax registration number in order to make tax-exempt purchases of property or services for resale; either the New Jersey Resale Certificate (ST-3) or the Multijurisdiction Uniform Sales and Use Tax Certificate published by Multi-State Tax Commission will be acceptable.

## **NEW POLICY: USE OF RESALE CERTIFICATES BY QUALIFIED OUT-OF-STATE VENDORS**

Vendors that (1) are not registered with the New Jersey Division of Taxation and (2) are not required to be registered with the New Jersey Division of Taxation and (3) are registered with another state are deemed to be “**qualified out-of-State vendors.**” Note: If a vendor has any place of business, employees, independent contractors, service activities or leased tangible personal property in New Jersey, it is required to be registered in New Jersey, and therefore it cannot be a “qualified out-of-State vendor”.

Qualified out-of-State vendors may now make tax-exempt purchases in New Jersey of goods or services purchased for resale.

When a qualified out-of-State vendor makes a purchase in New Jersey **for the purpose of resale**, the New Jersey seller must obtain a properly completed, appropriate resale certificate as evidence of the purchaser’s resale exemption.

Qualified out-of-State vendors may make tax-exempt purchases for resale, provided that they present the seller with the following evidence of exemption.

- **In New Jersey pick-up sales:** When the purchaser carries the goods away with him from the point of sale, or sends his own vehicle or messenger to pick them up in New Jersey, the **ONLY** acceptable resale certificate for a qualified out-of-State vendor to use is the Resale Certificate for Non-New Jersey Vendors (ST-3NR).

The ST-3NR is a new certificate. Note that it requires the person picking up the merchandise to provide certain identification information. Acceptable identification includes: driver’s license of any state in the United States, major credit card including photograph, or, in the alternative, any identification card including a number **AND** a photograph **AND** the bearer’s address.

Please refer to the instructions printed on the back of the ST-3NR regarding the proper use and acceptance of this form.

- **In New Jersey drop shipment sales:** When the purchaser does not take delivery of the goods in New Jersey, but instead asks the seller to deliver the merchandise to the purchaser’s customer in New Jersey, the acceptable resale certificates for a qualified out-of-State vendor to use include:
  1. Purchaser’s out-of-State resale certificate; or
  2. Multijurisdiction Uniform Sales & Use Tax Certificate published by Multi-State Tax Commission; or
  3. New Jersey Form ST-3NR.

For further information regarding the subject of this notice, to request a free subscription to *New Jersey State Tax News* or to order information bulletins regarding New Jersey taxes, please contact:

New Jersey Division of Taxation  
Technical Services TSB/OCE  
CN 281  
Trenton, NJ 08646-0281  
Tel: **(609) 588-2200**

Tax forms and publications are also available via NJ TaxFax, (609) 588-4500, dialed from your fax machine, **or by visiting the Division of Taxation’s Internet home page at** <http://www.state.nj.us/treasury/taxation/>



**ST-3NR**  
(3-97,R-1)

**State of New Jersey**  
**DIVISION OF TAXATION**  
**SALES TAX**

**Form ST-3NR**

**RESALE CERTIFICATE FOR NON-NEW JERSEY VENDORS**

For use **ONLY** by out-of-state vendors 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 buyer
- 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 firm 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.  
Authorized

Signature \_\_\_\_\_

(Owner, Partner, Corporate Officer)

Title \_\_\_\_\_

Date \_\_\_\_\_

Address \_\_\_\_\_

**This section MUST be completed when purchaser takes delivery of goods in New Jersey:**

Signature of person taking delivery (if different from above).....

Identification.....Type of ID.....

(e.g., driver's license, credit card with photograph) Number.....

**MAY BE REPRODUCED – (Front & Back Required)**

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

1. **Good Faith** - In general, a vendor who accepts an exemption certificate in “good faith ” is relieved of liability for collection or payment of tax upon the transaction covered by the certificate. The question of “good faith” is one of fact and depends upon a consideration of all the conditions surrounding the transaction. A vendor is presumed to be familiar with the law and the regulations applicable to the business in which it deals.

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

- (a) This certificate must contain no statement or entry which the seller or lessor knows, or has reason to know, is false or misleading.
- (b) This certificate must state a proper basis for the exemption.
- (c) This certificate must be dated and executed in accordance with the published instructions, and must be complete and regular in every respect.

The vendor may therefore accept this resale certificate in “good faith” as a basis for exempting sales to the signatory purchaser provided that:

- (a) The purchaser has entered all information required on the form, including the purchaser’s state(s) of registration and the registration numbers issued by each state in which it is registered.
- (b) The vendor has no reason to believe that the property to be purchased is of a type not ordinarily used in the purchaser’s business for resale in the manner described in this certificate.
- (c) The vendor has no reason to believe that the purchaser has a place of business, employees, independent contractors or service activities or leases tangible personal property in New Jersey.

2. **Improper Certificate** - Sales transactions which are not supported by properly executed exemption certificates are deemed to be taxable retail sales. 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 VENDORS**

- (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 VENDORS**

- (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 vendor 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.

**HAVE A QUESTION?** Contact: DIVISION OF TAXATION, Technical Services TSB/OCE, CN 281. Trenton, NJ 08646-0281. Tel. (609) 588-2200.