



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P. O. Box 269
TRENTON, NEW JERSEY 08695-0269

PHILIP D. MURPHY
Governor

ELIZABETH MAHER MUOIO
Acting State Treasurer

SHEILA Y. OLIVER
Lt. Governor

JOHN J. FICARA
Acting Director

Telephone (609) 292-5995 / Facsimile (609) 989-0113

[This letter is undated and does not expire.]

Rutgers, the State University
33 Knightsbridge Road
Piscataway, NJ 08854

Dear Sellers/Vendors* and Government Purchasing Officers:

The entity named above is an agency, political subdivision, or instrumentality of the State of New Jersey and is exempt from Sales and Use Taxes, pursuant to Section 9 (a)(1) of the New Jersey Sales and Use Tax Act (N.J.S.A. 54:32B-1 et seq.). An agency, political subdivision, or instrumentality of the State is not required to use An Exempt Organization Certificate (Form ST-5) to make tax exempt purchases. **Official letterhead, a purchase order or similar document signed by a qualified officer is sufficient proof that the entity is exempt from paying New Jersey sales tax.** Payment must be made by check, voucher, or electronic payment from a government fund. Purchases of natural gas, electricity or their related transportation or transmission services are **not** exempt. (See N.J.S.A. 54:32B-9(c)(3)).

New Jersey State and local governmental entities making **cash purchases of \$150 or less** from imprest funds may use the Exempt Use Certificate (Form ST-4) except for purchasing room occupancies. Proper use of the ST-4 requires the following: (1) a qualified officer of the agency must sign the form; (2) "Government Entity" must appear in the box on the upper right corner for "PURCHASER'S NEW JERSEY TAXPAYER REGISTRATION NUMBER;" (3) "9(a)" should be filled in the box following "N.J.S.A. 52:32B- ;" and the name and title of the agency representative engaged with the seller should appear at the bottom of the form.

Exempt Organization Unit
Regulatory Services Branch
New Jersey Division of Taxation

* Note to Sellers/Vendors: This letter is **not** required for audits/proof of exemption. See pages 26-27 of Bulletin S&U-4, *Sales Tax Guide* and TB-49: *Purchases and Sales by School and Affiliated Organizations*.

The information contained in this letter is specific to the facts or circumstances presented by the inquirer and may not be relied on by any other person or used as advice or precedent for any other matter or person in a similar situation.