



## State of New Jersey

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

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[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 State of New Jersey, its agencies, instrumentalities, political authorities, public corporations, and political subdivisions are exempt from the state's sales and use tax pursuant to Section 9(a)(1) of the Sales and Use Tax Act (N.J.S.A. 54:32B-1 et seq.). As a New Jersey political subdivision, **Rutgers, the State University** is not required to issue an Exempt Organization Certificate (Form ST-5), to make tax-exempt purchases. Purchases of natural gas, electricity, and their related transportation or transmission services are *not* exempt.

Official letterhead or a purchase order signed by a qualified official is sufficient proof for the seller of the exemption from paying the sales tax. Payment must be by government check or voucher drawn directly from a government account. Payment from a government employee's credit card regardless of the intent of the government entity to reimburse the employee, results in a taxable transaction. A seller should retain a record of the exempt purchase in the event of an audit.

A New State or local government entity making cash purchases of \$150 or less may use an Exempt Use Certificate (Form ST-4) except for purchasing room occupancies. The ST-4 must contain:

1. The words, "Government Entity" in the block located at the right upper corner of the form marked "Purchaser's New Jersey Registration Number."
2. "9(a) entered in the block following "N.J.S.A. 54:32B-."
3. The name and position of the person dealing with the seller as "Name of Purchaser."
4. The words, "Government Entity" for "Type of Business."
5. The signature of a qualified official of the government entity.

Access Form ST-4 from: [www.nj.gov/treasury/taxation/pdf/other\\_forms/sales/st4.pdf](http://www.nj.gov/treasury/taxation/pdf/other_forms/sales/st4.pdf).

EXEMPT ORGANIZATION UNIT  
New Jersey Division of Taxation