



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
P.O. BOX 269
TRENTON, NJ 08695

Stockton University
101 Vera King Farris Drive
Galloway, NJ 08205

Note: this letter is not dated and has NO expiration.

Sellers: this letter is not required for audits/ proof of exemption. See details below.*

Dear Sellers/Vendors and Government Purchasing Officers:

The above-named entity 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 exempt organization certificate (ST-5) or number is not required for the above-named entity to make tax exempt purchases. **Your official letterhead, purchase order or similar document signed by a qualified officer is sufficient proof for your sellers (vendors) that you are exempt from paying New Jersey sales tax.** Payment must be made by check, voucher or electronic payment from a government fund. (Your purchases of natural gas, electricity or their related transportation or transmission services, however, are not exempt. See N.J.S.A. 54:32B-9(c)(3).)

New Jersey state or 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.) They must complete the Form as follows: (1) a qualified officer of the agency must sign the form; (2) in the box (upper right side) for TAXPAYER REGISTRATION NUMBER, insert "Government Entity;" and (3) in the box for the "N.J.S.A." citation, insert "9(a)." The name and position of the person dealing with the seller should be given at the bottom of the ST-4 certificate. Form ST-4 may be downloaded at: http://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/st4.pdf

Exempt Organization Unit
Regulatory Services Branch
New Jersey Division of Taxation

*See also Bulletin S&U-4 (Sales Tax Guide), "Sales to Government Agencies," p. 26-27, at: <http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su4.pdf>; and TB-49 Purchases and Sales by Schools and Affiliated Organizations at: <http://www.state.nj.us/treasury/taxation/pdf/pubs/tb/tb49.pdf>.

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.