



State of New Jersey
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON NJ 08695-0269

DONALD T. DiFRANCESCO
Acting Governor

PETER R. LAWRAK
Acting State Treasurer

July 6, 2001

In reply respond to:

(609) 292-5994
Fax (609) 989-0113

Rutgers
Office of the University Tax Director
Rutgers, The State University of New Jersey
65 Davidson Road
Piscataway, NJ 08854-5603

Dear Purchasing Officers and Vendors:

Rutgers, the State University of New Jersey is an 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 **Rutgers, the State University of New Jersey** to make tax-exempt purchases. Your official letterhead or official purchase order signed by a qualified officer is sufficient proof for your vendor that you are exempt from paying the sales tax. Payment must be made by government check or voucher.

Federal agencies, New Jersey state agencies and municipal agencies making purchases in the amount of one hundred fifty dollars (\$150) or less from imprest funds may use the Exempt Use Certificate (Form ST-4) to be relieved of making such purchases by government check or voucher. The Exempt Use Certificate must be signed by a qualified officer of the agency. In the block marked "Purchaser's Certificate of Authority Number" on the Exempt Use Certificate, the words "Governmental Agency" should be inserted. In the block provided for the exempting citation, the indicia "9(a)" should be written. The name and position of the person dealing with the vendor must be given at the bottom of the certificate. We are enclosing a copy of the Exempt Use Certificate for your convenience.

Very truly yours,

Arthur J. Guenther
Assistant Chief
Regulatory Services Branch
Technical Services Activity

AJG:ca
Enclosure