



**State of New Jersey**

DEPARTMENT OF THE TREASURY  
OFFICE OF MANAGEMENT & BUDGET  
P.O. BOX 221  
TRENTON, NJ 08625-0221

**CHRIS CHRISTIE**  
*Governor*

**KIM GUADAGNO**  
*Lt Governor*

**ANDREW P. SIDAMON-ERISTOFF**  
*Acting State Treasurer*

**CHARLENE M. HOLZBAUR**  
*Director*

**RE: RESPONSE TO YOUR INQUIRY-STATE OF NEW JERSEY  
TAX EXEMPT STATUS**

Based on information obtained from the Division of Taxation, it has been determined that agencies of the State of New Jersey are exempt from New Jersey Sales and Use Tax (NJSA54 : 32B-1).

An exempt organization certificate or number is not required for any State of New Jersey agency to make a tax exempt purchase. The official State letterhead or official State purchase order signed by a qualified officer is sufficient proof for a vendor that the State of New Jersey is exempt from paying sales tax.

If additional clarification is needed, please contact the Division of Taxation in writing at the address listed below:

Division of Taxation  
Tax Counselors Branch  
50 Barracks Street  
PO Box 269  
Trenton NJ 08625

Sincerely,

  
Cheryl Schwartz-Martinez