



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON, NJ 08695-0269

CHRIS CHRISTIE
Governor

ANDREW P. SIDAMON-ERISTOFF
State Treasurer

KIM GUADAGNO
Lt. Governor

May 6, 2010

Board of Fire Commissioners District No.

Dear Purchasing Officers and Vendors:

The **Board of Fire Commissioners District No.** is an instrumentality of a political subdivision 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 **Board of Fire Commissioners District No.** 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 check, voucher or electronic payment from a government fund. Be advised that this exemption does not apply to the inclusion of sales tax in charges for natural gas, or electricity and their related transportation and transmission services.

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 Entity" 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,

Susan Greitz
Tax Services Specialist
Regulatory Services Branch

SG:nd
Enclosure