



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

JON S. CORZINE  
*Governor*

R. DAVID ROUSSEAU  
*State Treasurer*

July 14, 2008

609-292-5994

Camesha Everett  
U.S. General Services Administration  
Office of Charge Card Management  
2200 Crystal Drive, Room 500  
Arlington, VA 22202

Dear Ms. Everett:

The survey form you requested is enclosed.

At your convenience, please call me to provide clarification on the new purchase cards, so that I may appropriately revise a few publications and form letters we use.

Very truly yours,

A handwritten signature in cursive script that reads "Dorothy Aicher".

Dorothy Aicher  
Tax Services Specialist  
Regulatory Services Branch

DA:nd  
Enclosure



**I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION**

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

**State / Jurisdiction / U.S. Territory:** State of New Jersey

**II. TAX EXEMPTION OFFERINGS**

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank. Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	N.J.S.A. 54:32B-9(a)(2)
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Lodging Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Hotel Occupancy Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	N.J.S.A. 54:32D-1, b. 4 54:32B-9(a)(2)
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Public Accommodation Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Tourism Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	N.J.S.A. 40:48F-1, and 54:32B-9(a)(2)
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Fleet Tax	<input checked="" type="checkbox"/> Gasoline <input checked="" type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	N.J.S.A. 54:39-65
	<input type="checkbox"/> Maintenance (See Sales Tax Reply)	
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	

### III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

	Tax Exempt Documentation	Website Address or Hyperlink:
1		
2		
3		

### IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:
Complete form A3730, attach receipts and documentation and send to address on form.

### V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Dorothy Archer or Susan Greitz
Name of Agency:	Regulatory Services Branch
Office Address (Line 1):	New Jersey Division of Taxation
Office Address (Line 2):	
City, State Zip:	Trenton, NJ 08560
Phone Number:	609-292-5997
Fax Number:	
Email Address:	

Thank you for your assistance in this important matter!