

CONTRACTING DIVISION
Marine Corps Base
P. O. Box 8368
Camp Lejeune, NC 28547-8368

4200
Cont

Dear Sir/Madam:

The following information is furnished in response to your inquiry concerning a Tax Exemption Certification.

All purchases made by this office are for the exclusive use of the United States Government. Federal Acquisition Regulation (Chapter 29) states in part: "As a general rule, purchases made by the Government itself are exempt from State and local sales use taxes; similarly, personal and real property are exempt from state and local property taxes when the property is both owned and possessed by the Government. These exemptions shall be made use of to the fullest extent available..."

This office cannot issue a blanket exemption certificate for anticipated purchases; however, the Purchase Order DD Form 1449 may be used a Tax Exemption Certificate within itself.

Sincerely,


Paula L. Salter
Contracting Officer

NC # 31-1575142