



To Whom It May Concern:

Your recent request to Rowan University requesting information or a tax exempt form is hereby acknowledged.

It has been determined that Rowan University is a government body and is exempt from New Jersey Sales and Use Taxes imposed by the Sales and Use Tax Act (P.L. 1966, c.30 and c.52). An opinion from the State of New Jersey, Office of the Attorney General has been reproduced below.

If you have any questions, please contact the Accounts Payable Office at (856) 256-4115.

Sincerely,

Richard Hale

Richard Hale
Interim Vice President
Administration & Finance

RICHARD J. CODEY
Acting Governor



State of New Jersey
OFFICE OF THE ATTORNEY GENERAL
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF LAW
25 MARKET STREET
PO Box 112
TRENTON, NJ 08625-0112

PETER C. HARVEY
Attorney General

September 29, 2005

Richard N. Hale, V.P. for
Administration & Finance
Rowan University
201 Mullica Hill Road
Glassboro, New Jersey 08028

Re: Tax Exempt Status of Rowan University
Fed. Tax ID #222-764-819

Dear Mr. Hale:

You have asked this office for an opinion whether Rowan University is obligated to pay New Jersey sales and use taxes in the conduct of the University's business.

You are hereby advised that, pursuant to N.J.S.A. 54:32B-9, any sales, service or amusement charge by or to the University or any use or occupancy by the University is not subject to taxes imposed by the New Jersey Sales and Use Tax Act, N.J.S.A. 54:32B-1 et seq., where the University or its authorized representative conducting University business, is the purchaser, user or consumer. Further, should the United States or any other state grant an exemption from certain taxes to the State of New Jersey, Rowan University, as an arm of the States, is entitled to such consideration.

Sincerely yours,

PETER C. HARVEY
ATTORNEY GENERAL OF NEW JERSEY

By: *William P. Malloy*
William P. Malloy
Deputy Attorney General

WPM/rd





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

JON S. CORZINE
Governor

BRADLEY I. ABELOW
State Treasurer

October 25, 2006

IN REPLY RESPOND TO:

Rowan University
Office of the Vice President for Administration & Finance
Linden Hall
201 Mullica Hill Road
Glassboro, NJ 08028

Dear Purchasing Officers and Vendors:

Rowan University 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 **Rowan University** 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.

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,

Dorothy Aicher
Tax Services Specialist
Regulatory Services Branch

DA:np
Enclosure

Vice President