



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,

Joseph F. Scully, Jr.  
Vice President for Finance & CFO



State of New Jersey  
OFFICE OF THE ATTORNEY GENERAL  
DEPARTMENT OF LAW AND PUBLIC SAFETY  
DIVISION OF LAW  
26 MARKET STREET  
PO Box 112  
TRENTON, NJ 08626-0112

CHRIS CHRISTIE  
Governor  
KIM GUADAGNO  
Lt. Governor

PAULA T. DOW  
Attorney General  
ROBERT M. HANNA  
Director

May 4, 2011

Joseph F. Scully, Jr.  
Vice President for Finance & CFO  
Rowan University  
Bole Hall  
201 Mullica Hill Road  
Glassboro, NJ 08028-1701

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

Dear Mr. Scully:

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 State, is entitled to such consideration.

Sincerely yours,

PAULA T. DOW  
ATTORNEY GENERAL OF NEW JERSEY

By:   
Cheryl R. Clarke  
Deputy Attorney General

CRC/rd



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## State of New Jersey

DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
P.O. BOX 269  
TRENTON, NJ 08695

Rowan University  
201 Mullica Hill Road  
Glassboro, NJ 08028

**Note: this letter is not dated and has NO expiration.**

***Sellers: this letter is not required for audits/ proof of exemption.\* See details below.***

Dear Sellers/Vendors and Government Purchasing Officers:

The above-named entity is an agency, political subdivision or 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 the above-named entity to make tax exempt purchases. **Your official letterhead, purchase order or similar document signed by a qualified officer is sufficient proof for your sellers (vendors) that you are exempt from paying New Jersey sales tax.** Payment must be made by check, voucher or electronic payment from a government fund. (Your purchases of natural gas, electricity or their related transportation or transmission services, however, are not exempt. See N.J.S.A. 54:32B-9(c)(3).)

New Jersey state or local governmental entities making ***cash purchases of \$150 or less*** from imprest funds may use the Exempt Use Certificate, Form ST-4 (except for purchasing room occupancies.) They must complete the Form as follows: (1) a qualified officer of the agency must sign the form; (2) in the box (upper right side) for TAXPAYER REGISTRATION NUMBER, insert "Government Entity;" and (3) in the box for the "N.J.S.A." citation, insert "9(a)." The name and position of the person dealing with the seller should be given at the bottom of the ST-4 certificate. Form ST-4 may be downloaded at: [http://www.state.nj.us/treasury/taxation/pdf/other\\_forms/sales/st4.pdf](http://www.state.nj.us/treasury/taxation/pdf/other_forms/sales/st4.pdf)

Exempt Organization Unit  
Regulatory Services Branch  
New Jersey Division of Taxation

\*See also Bulletin S&U-4 (Sales Tax Guide), "Sales to Government Agencies," p. 26-27, at: <http://www.state.nj.us/treasury/taxation/pdf/pubs/sales/su4.pdf>

**Note:** The information contained in this letter is specific to the facts or circumstances presented by the inquirer and may not be relied on by any other person or used as advice or precedent for any other matter or person in a similar situation.