



JON S. CORZINE
Governor

DIVISION OF TAXATION
PO Box 269
TRENTON NJ 08695-0269

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

(NJLSA 17:27B-1.1(a)(1)). A summary of the provisions of the Act is available at: <http://www.nj.gov/treasury/taxation/9a1.htm>



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

Subchapter S, Title 17B, Chapter 11, Section 11-1.1(a) Tax Act (PL 1966 c. 20 and c. 50). An opinion from