



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

CERTIFICATION
PROGRAM

Date: July 20, 2026

Taxpayer: RUTGERS THE STATE UNIVERSITY
TIN: 22-6001086
Tax Year: 2026

I certify that, based on IRS records, the above-named entity is a State, or political subdivision of a State, or an agency or instrumentality of a State or political subdivision, which is generally exempt from U.S. income tax under the Internal Revenue Code, and for purposes of U.S. taxation is a resident of the United States of America. The business activity code and business activity for the above taxpayer is 611310, Colleges, Universities, and Professional Schools.

VAT ONLY, NOT APPLICABLE TO INCOME TAXES

Mary L. Salnaitis
Planning & Analysis Chief, Accounts Management