To: Donors and Sponsors  

Date: January 5, 2016  

Re: Tax Status  

The University of Arizona, EIN #74-2652689, is exempt from income tax under Section 115 of the Internal Revenue Code, rather than under Section 501(c)(3). Section 115 allows an exclusion from income tax for income accruing to instrumentalities of a state or municipal government.  

Based on the University of Arizona’s status as a 115 organization, the following should be noted:  

- The University of Arizona is not a “private foundation” under Section 509(a) of the Internal Revenue Code. This Section relates only to 501(c) (3) organizations.  
- The University of Arizona is not required to file form 990.  
- Deductions for contributions to the University of Arizona are allowed by virtue of Section 170(c) (1) of the Internal Revenue Code.  

Please contact me if you have questions about this information. Thank you.  

Yours sincerely,  

[Signature]  
Shawn Clodfelter  
Tax Compliance Accountant
Gentlemen:

This is in response to your inquiry dated February 21, 1989, regarding determination letter for the University of Arizona.

Our records indicate that you were formed by the State of Arizona. Section 115 of the Internal Revenue Code provides for the exclusion of income for instrumentalities of a state or municipal government.

Because you are an integral part of the government agency, an exemption letter is not necessary.

Also, it should be noted that contributions made to political subdivisions, such as school districts, are deductible by the donors for Federal income tax purposes if made exclusively for public purposes as provided by section 170(c)(1) of the Internal Revenue Code.

Sincerely yours

District Director