



THE UNIVERSITY OF ARIZONA
FINANCIAL SERVICES OFFICE
Tax Compliance Office
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To: Donors and Sponsors

Date: May 2, 2008

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). (See letter attached.) 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,

Mark McGurk
Comptroller

