

**Internal Revenue Service**

**Department of the Treasury**

District  
Director

P.O. Box 2350 Los Angeles, Calif. 90058

The University of Arizona  
Controller's office  
Babcock Building Room 4104  
Tucson, Arizona 85721

Person to Contact:  
Terry K Izumi

Telephone Number:  
213-894-4170

Refer Reply to:

EOG-4/TI  
Date:  
March 31, 1989

Gentlemen:

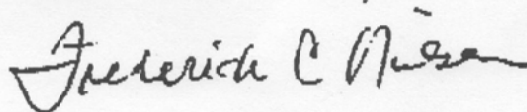
This is in response to your inquiry dated February 21, 1989, regarding determination letter for the University of Arizona.

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 contribution 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

