THE UNIVERSITY OF ARIZONA | Financial Services

To: Donors and Sponsors

Date: February 2, 2024

Re: Tax Status

The University of Arizona, EIN #74-2652689, is an integral part of the State of Arizona.

Based on the University of Arizona's status as an integral part of the State of Arizona, 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,

Shawn Clodfelter

Shawn Clodfelter
Senior Tax Analyst
Financial Services
The University of Arizona

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2350 Los Angeles, Calif. 90053

Person to Contact:
  Terry K Izumi
Telephone Number:
  213-894-4170
Refer Reply to:

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

  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

Frederick C Nielsen

District Director