



Office of General Counsel

1852 Van Hise Hall
1220 Linden Drive
Madison, WI 53706
(608) 262-2995
(608) 263-3487 Fax
email: counsel@uwsa.edu
website: <http://www.uwsa.edu>

Tomas L. Stafford
Christopher L. Ashley
Anne E. Bilder
Erin Kastberg
Jennifer Sloan Lattis
Matthew J. Lind
Paige Reed

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To whom it may concern:

Re: Requests for Evidence of Tax Exempt Status of the
University of Wisconsin System (State ID: #40706;
Federal ID: #39-6006492 and #39-1805963)

This letter is intended for use in grant applications or as a response to specific requests from potential donors, estates, trusts and businesses inquiring about the tax-exempt status of the University of Wisconsin System.

All University of Wisconsin institutions are non-profit, tax-exempt units of the Board of Regents of the University of Wisconsin System, a body corporate and an agency of the State of Wisconsin established under Chapter 36, Wisconsin Statutes, which has the Wisconsin State Treasurer as its treasurer.

As a state agency, the Board of Regents has tax-exempt status under Section 115, Internal Revenue Code, and as a corporation could also qualify for tax exempt status under Section 501(c)(3), Internal Revenue Code, by virtue of the following factors:

1. It is organized and operated exclusively for educational, research and public service purposes under Wisconsin statutes;
2. As an agency of the State of Wisconsin no income can inure in whole or in part, to the benefit of private individuals; and
3. Wisconsin Statutes require that it must not by any substantial part of its activities attempt to influence legislation by propaganda or otherwise.

All bequests, devices, income, donations, contributions and gifts to the Board of Regents of the University of Wisconsin System or any of its institutions or operations are exempt income or charitable deductions under Section 170(c)(1), Internal Revenue Code.

Sincerely,

A handwritten signature in dark ink, appearing to read "Tomas L. Stafford". The signature is fluid and cursive, with a large loop at the end.

Tomas L. Stafford
General Counsel



Governmental Information Letter

Government entities are frequently asked to provide a tax-exempt number or "determination" letter to prove its status as a "tax-exempt" or charitable entity. For example, applications for grants from a private foundation or a charitable organization generally require this information as part of the application process. In addition, donors frequently ask for this information as substantiation that the donor's contribution is tax deductible, and vendors ask for this to substantiate that the organization is exempt from sales or excise taxes. (Exemption from sales taxes is made under state law rather than Federal law.)

The Internal Revenue Service does not provide a tax-exempt number. A government entity may use its Federal TIN (taxpayer identification number), also referred to as an EIN (Employer Identification Number), for identification purposes.

Governmental units, such as states and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a state are entities with one or more of the sovereign powers of the state such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

An entity that is not a political subdivision but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a state, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may be tax deductible to contributors.

In order for a government entity to receive a determination of its status as a political subdivision, instrumentality of government, or whether its revenue is exempt under Internal Revenue Code section 115, it must obtain a letter ruling by following the procedures specified in Revenue Procedure 2012-1 or its successor. There is a fee associated with obtaining a letter ruling.

As a special service to government entities, IRS will issue a "governmental information letter" free of charge. This letter describes government entity exemption from Federal income tax and cites applicable Internal Revenue Code sections pertaining to deductible contributions and income exclusion. Most organizations and individuals will accept the governmental information letter as the substantiation they need.

Government entities can request a governmental information letter by calling 1-877-829-5500.

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