

### **TAX EXEMPT STATUS**

The Elvehjem Museum of Art is a department within the College of Letters & Science at the University of Wisconsin-Madison, which is a non-profit educational organization. Most of the funds raised for Elvehjem Museum programs and exhibitions flow through the UW Foundation, a private, non-profit organization which fundraises for UW-Madison schools and colleges (tax exempt letter enclosed). If funds were to be awarded to the Elvehjem Museum, a check would be made out to the "UW Foundation for the Elvehjem Museum of Art."

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May 8, 1991

Legal Memorandum

Re: Requests for Evidence of Tax Exempt Status of the University of Wisconsin System

This memorandum is intended for use in grant applications or as a response to specific requests from potential donors.

All University of Wisconsin institutions are non-profit tax exempt units of the Board of Regents of the University of Wisconsin System, a corporation created by Wisconsin Statutes, said corporation is an agency of the State of Wisconsin which has the State Treasurer as its corporate treasurer.

In addition to being a state agency, and therefore having tax exempt status under Section 115, Internal Revenue Code, the corporation would 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 donations, contributions and gifts to the Board of Regents of the University of Wisconsin System or any of its institutions are charitable deductions under Section 170(c)(1), Internal Revenue Code.

Sincerely,



C. J. Stathas  
General Counsel