

UNIVERSITY OF ILLINOIS

OFFICE OF UNIVERSITY COUNSEL

Suite 258 Henry Administration Building, 506 South Wright Street
Urbana, Illinois 61801 (217) 333-0560 FAX: (217) 244-2370

Entered in PCG

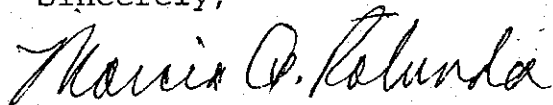
November 23, 1993

To Whom It May Concern:

This will advise you that The Board of Trustees of the University of Illinois, a body corporate and politic of the State of Illinois, has been recognized by the Internal Revenue Service as an instrumentality of the State of Illinois and as such it is exempt from federal income tax under Section 115 of the Internal Revenue Code. (See attached letter from the Internal Revenue Service dated April 23, 1951.)

Since the University's exemption does not derive from Section 501(c)(3), the presumption that it is a "private foundation" does not arise. Nevertheless, the University has obtained a ruling from the Internal Revenue Service that the University is not a private foundation. A copy of that ruling, dated October 20, 1970, is attached. The tax-exempt status of the University of Illinois has not changed since the issuance of that ruling.

Sincerely,



Marcia A. Rotunda
Associate University Counsel

Attachments

Entered in PCG

Internal Revenue Service
Washington, DC 20224

Date:

10-20-70

In reply refer to:



THE BOARD OF TRUSTEES OF THE
UNIVERSITY OF ILLINOIS
257 ADMINISTRATION BUILDING
URBANA, ILL

61803

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

J. A. Zelesky

Chief, Rulings Section
Exempt Organizations Branch

FORM 51-0714 (8-70) (CONTINUOUS)

COPY

U. S. TREASURY DEPARTMENT
Office of the Collector of Internal Revenue
Post Office and Courthouse
Springfield, Ill.

FEDERAL REVENUE SERVICE
8th District of Illinois
replying refer to: IT:DEM:RAR

April 23, 1931.

University of Illinois
Urbana, Illinois

ATTENTION: C. H. Pratt,
Chief Accountant

Dear Sir:

Reference is made to your letter of April 11, 1931 wherein you make inquiry as to whether or not the University of Illinois has established its right to exemption from tax under Section 101(6) of the Internal Revenue Code.

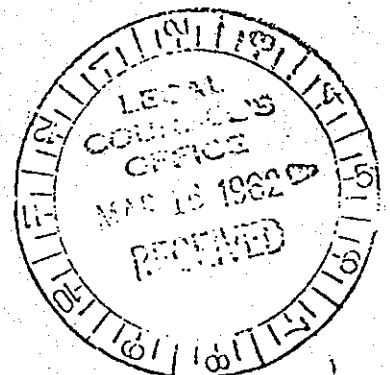
In reply please be advised that an examination of my records as of this date fails to indicate that an application has been filed in behalf of the University of Illinois for the purpose of establishing exemption from filing income tax returns.

You are further advised that the University of Illinois is a creature of statute supported by public funds appropriated by the State Legislature and therefore, a ruling from the Commissioner exempting it from income tax is not necessary.

Very truly yours,

/s/ V. Y. Dallman

Collector





Illinois Department of Revenue

LEGAL SERVICES BUREAU
WILLARD ICE BUILDING
101 W. JEFFERSON STREET
SPRINGFIELD, IL 62708

MAY 9, 1986

UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN
263 ADMN BLDG
506 SO WRIGHT ST
URBANA IL 61801

DEAR APPLICANT:

THIS IS TO ACKNOWLEDGE RECEIPT OF YOUR LETTER OF APR. 17, 1986.
BASED UPON THE INFORMATION FURNISHED, WE ARE OF THE OPINION
THAT

UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN
OF
URBANA, IL

IS ORGANIZED AND OPERATED EXCLUSIVELY FOR EDUCATIONAL PURPOSES.

CONSEQUENTLY, SALES OF ANY KIND TO THIS ORGANIZATION ARE EXEMPT
FROM THE RETAILERS' OCCUPATION TAX, THE SERVICE OCCUPATION TAX
(BOTH STATE AND LOCAL), THE USE TAX AND SERVICE USE TAX IN ILLINOIS.

YOUR ORGANIZATION HAS BEEN ISSUED THE FOLLOWING TAX EXEMPTION
IDENTIFICATION NUMBER: E9989-9779-01. TO CLAIM THE EXEMPTION, YOU
MUST PROVIDE THIS NUMBER TO YOUR SUPPLIERS WHEN PURCHASING TANGIBLE
PERSONAL PROPERTY FOR ORGANIZATIONAL USE. THIS EXEMPTION MAY NOT BE
USED BY INDIVIDUAL MEMBERS OF THE ORGANIZATION TO MAKE PURCHASES FOR
THEIR INDIVIDUAL USE.

THIS EXEMPTION WILL EXPIRE ON JUNE 1, 1991, UNLESS YOU APPLY TO
THE DEPARTMENT OF REVENUE FOR RENEWAL AT LEAST THREE MONTHS PRIOR TO
THE EXPIRATION DATE.

LEGAL SERVICES BUREAU
DEPARTMENT OF REVENUE