



OFFICE OF THE CONTROLLER

THE UNIVERSITY OF TEXAS AT AUSTIN

P.O. Box 7487 • Austin, Texas 78713-7487 • (512) 471-4503 • FAX (512) 471-3831

STATEMENT OF FEDERAL EXEMPT STATUS

The University of Texas at Austin

Federal EIN: [REDACTED]

TO WHOM IT MAY CONCERN:

The University of Texas at Austin is a branch of the State of Texas and as such is exempt from federal income taxation and federal excise taxation under the constitutional doctrine of intergovernmental tax immunity. (The University of Texas at Austin is not covered by Internal Revenue Code Section 501 (c) (3) as a non-profit educational institution.)

Contributions to The University of Texas at Austin are deductible for federal income tax purposes by donors under IRC Section 170 (c) (1) which allows a deduction for contributions made to state agencies provided such contributions are for exclusively public purposes.

The University of Texas at Austin is not required to prepare and file IRS Form 990, Return of Organization Exempt from Income Tax.

Ruling CC : IND : I : 3 : 2 : - 3F2436, dated 3/20/84

Ruling T : R : EO : 4 TUC, dated 8/24/60



Associate Vice President and Controller

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: OCT 21 2014

[REDACTED]
[REDACTED]
AUSTIN, TX 78749

Employer Identification Number:

[REDACTED]
DLN:

[REDACTED]
Contact Person:

[REDACTED]
Contact Telephone Number:

[REDACTED]
Accounting Period Ending:

December 31

Public Charity Status:

170(b)(1)(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

February 25, 2014

Contribution Deductibility:

Yes

Addendum Applies:

Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

[REDACTED]
Director, Exempt Organizations

Letter 947

ADDENDUM

This supersedes our letter dated August 27, 2014 which was issued with an incorrect address. We have updated our records to reflect the proper address as shown in the heading of this letter.



TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

SUSAN COMBS • COMPTROLLER • AUSTIN, TEXAS 78774

May 21, 2013

[REDACTED]
HOUSTON, TX [REDACTED]

According to the records of the Comptroller of Public Accounts, the following exemption(s) from Texas taxes apply to the above organization(s):

Franchise tax, as of 05-04-1999

Sales and use tax, as of 05-04-1999

(provide Texas sales and use tax exemption certificate [Form 01-339 \(Back\)](#) to vendor)

State and local portion of hotel occupancy tax, public facility corporation/Local Government Code Chapter 303 as of 05-04-1999

(provide Texas hotel occupancy tax exemption certificate [Form 12-302](#) to vendor)

Texas taxpayer identification number: [REDACTED]

This exemption verification is not a substitute for the completed exemption certificates that are required when claiming exemption from Texas taxes. Vendors should be familiar with the requirements for accepting the certificates in good faith from their customers.

This exemption verification does not mean that the organization holds a [permit](#) for collecting or remitting any Texas taxes.

Exempt organizations must collect tax on most sales. For more information, please see our publication [Exempt Organizations. Sales and Purchases](#) (96-122). [Online registration is available.](#)

For information concerning sales taxpayer permit status, please use the [vendor search](#) we provide online.

Corporations that are registered in Texas with the Secretary of State must maintain a current registered agent and registered office address. Information is available from [Business and Nonprofit Forms page](#) of the [Secretary of State's Website](#). Additionally, out-of-state corporations, limited liability companies, or limited partnerships transacting business in Texas may need to file a Certificate of Authority or

Registration with the Texas Secretary of State. More information is available from the [Foreign or Out-of-State Entities page](#) on the Secretary of State's Website.

Our publications and other helpful information are available on our [website](#). If you need more information, write to us at exempt.orgs@cpa.state.tx.us, or call us at (800) 252-5555.

Church Self-Verification of Tax-Exempt Status

According to IRS regulations, (<http://www.irs.gov/pub/irs-pdf/p1828.pdf>) Churches that meet the requirements of IRS section 501(c)(3) are automatically considered tax-exempt and are not required to apply for and obtain recognition of tax-exempt status from the IRS. Because this status is awarded automatically, there is no verification resource such as IRS Publication 78, in which we may be assured of the tax-exempt status of a church.

Please complete the information below to verify that your church meets the tax-exempt status requirements set forth by the IRS.

Name of Church: [REDACTED] Founding Date: July 1968
Is Church Incorporated? ☒ yes / no Incorporation Date: _____ Incorporated in What State: TEXAS
Corporate Name (maybe different from church name): [REDACTED]
Denomination: PROTESTANT
Mailing Address: [REDACTED]
City: Houston State: TX Zip: [REDACTED]
Primary Contact: [REDACTED] Title: [REDACTED]
Phone: [REDACTED] Email: _____
Church Website: [REDACTED]

Please check the following boxed indicating "yes" as it pertains to your church: which verifies the tax exempt status of your church according to IRS sections 501(c)(3)

- ☒ the organization must be organized and operated exclusively for religious purposes
- ☒ net earnings may not inure to the benefit of any private individual or shareholder,
- ☒ no substantial part of its activity may be attempting to influence legislation,
- ☒ the organization may not intervene in political campaigns, and
- ☒ the organization's purposes and activities may not be illegal or violate fundamental public policy.

[REDACTED]
Signature

6/25/2014
Date

[REDACTED]
Print Name

FINANCIAL SECRETARY
Title



STEPHEN F. AUSTIN STATE UNIVERSITY

Office of the General Counsel

P.O. Box 13065, SFA Station • Nacogdoches, Texas 75962-3065

Phone (936) 468-4305 • Fax (936) 468-3875

September 1, 2016

Re: Tax Status of Stephen F. Austin State University

Dear Sir or Madam:

As legal counsel for Stephen F. Austin State University, I submit this letter of explanation regarding the tax status of the University.

Stephen F. Austin State University is an entity of the State of Texas established pursuant to Chapter 101 of the Texas Education Code. A long line of judicial decisions has consistently held that state universities are synonymous with "the State," [E.G., United Caroling Bank vs. Board of Regents of Stephen F. Austin State University, 665 F.2d 553 (5th Cir. 1982)]. See also, Rev. Rul. 75-359, 1975-2 C.B. 79.

While the University is not a 501(c)(3) non-profit organization under the Internal Revenue Code, it does qualify as a governmental entity which may accept gifts and contributions under Section 170 of the Internal Revenue Code of 1986.

Sincerely,



General Counsel