



December 1, 2008

*To Whom It May Concern:*

The University of Washington, as an agency of the State of Washington, is exempt from federal income taxes under Section 115(1) of the Internal Revenue Code (IRC). The Internal Revenue Service has confirmed this status in a letter dated July 12, 1972 (copy attached). It should be noted that the citation used in the letter (IRC Section 115 (a)) is based on the 1954 IRC, whereas the current citation refers to the IRC under the Tax Reform Act of 1986.

The University of Washington is not planning to apply for IRC section 501 (c) (3) status. Accordingly, we do not have a tax determination letter indicating such status.

If you have any questions, please contact me at (206) 616-3003 or [taxofc@u.washington.edu](mailto:taxofc@u.washington.edu)

Thank you,

Julia Shanahan  
Tax Director  
University of Washington

Address any reply to: 2033 6th Ave., Seattle, Wash. 98121

Department of the Treasury

Chief of Staff Director

**Internal Revenue Service**

Date:

In reply refer to.

July 12, 1972

425:RJL

Office of Development  
400 Administration Building  
University of Washington  
Seattle, Washington 98195

Attn: Mr. Arthur W. Buerk



Gentlemen:

This is to advise you that the University of Washington is not subject to Federal income tax by reason of the provisions of section 115(a) of the 1954 Internal Revenue Code.

Contributions to it are deductible by the donors as provided in section 170 of the Code.

The University of Washington is not a private foundation as defined in section 509(a) since it is not an organization described in section 501(c)(3) of the Code.

Very truly yours,

Handwritten signature of G. A. Kirkbride.

G. A. Kirkbride  
Exempt Organizations Supervisor  
(206) 442-4768

U.W. EMPLOYER'S I.D.# - 91-6001537