

UW

UNIVERSITY OF WASHINGTON

December 5, 2006

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 has not applied 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) 543-3708 or at taxofc@u.washington.edu.

Thank you,

Jeff Follman
Assistant Controller
University of Washington

FINANCIAL MANAGEMENT – TAX OFFICE
3917 UNIVERSITY WAY NE
BOX 351120
SEATTLE WASHINGTON 98195

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