



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE

TAX EXEMPT – GOVERNMENT ENTITIES  
FEDERAL STATE LOCAL GOVERNMENT

UNIVERSITY OF TEXAS SYSTEM  
601 COLORADO STREET 4<sup>th</sup> FLOOR  
AUSTIN, TX. 78701

**Address:**

12309 N. Mopac Expressway  
Mailstop 4212 AUNW  
Austin, TX. 78758

**Person to Contact:**

Steve C. O'Brien

**Badge Number:**

1000245869

**Telephone Number:**

(512) 339-5508

**Date:** June 24, 2014

Dear Sir or Madam:

Our records indicate the University of Texas System and all of its component institutions are still not subject to federal income taxation because they are agencies within the government of the state of Texas. Our National Office's letter dated March 20, 1984, is still in effect.

As agencies of the government of the state of Texas, the University of Texas System and all of its component institutions are described in sections 170(b)(1)(A)(v) and 170(c)(1) of the Internal Revenue Code of 1986. Donors may make tax deductible contributions to the System and its components as provided by section 170 of the code.

Code sections 2055(a)(1), 2106(a)(2)(A)(i), 2522(a)(1) and 2522 (b)(1) all provide that bequests, legacies, devices, or transfers "to or for the use of the United States, any State, any political subdivision thereof, or the District of Columbia, for exclusively public purposes" can be deducted from the applicable tax returns. This is basically the same phrase as used in section 170(c)(1) of the Code which describes the University of Texas System as mentioned above. As long as the University of Texas System is described in those sections and otherwise meets the applicable provisions of these Code sections when a donation or bequest, etc. is made, it will be a qualified recipient; however, the actual conditions or restrictions of the gift or bequest will have to be considered at that time to determine the amount deductible.

(2)

The University of Texas System's status as tax exempt will, at all times, include the component institutions as set out under state law.

Based on the information submitted, the current components of the University of Texas System (EIN 30-0710145), are:

The University of Texas at Arlington (EIN 75-60000121)  
The University of Texas at Austin (EIN 74-6000203)  
The University of Texas at Brownsville (EIN 74-2759269)  
The University of Texas at Dallas (EIN 75-1305566)  
The University of Texas at El Paso (EIN 74-6000813)  
The University of Texas - Pan American (EIN 74-6002942)  
The University of Texas of the Permian Basin (EIN 75-1393493)  
The University of Texas at San Antonio (EIN 74-1717115)  
The University of Texas at Tyler (EIN 75-1396988)  
The University of Texas Southwestern Medical Center at Dallas (EIN 75-6002868)  
    (formerly, The University of Texas Health Science Center at Dallas)  
The University of Texas Medical Branch at Galveston (EIN 74-6000949)  
The University of Texas Health Science Center at Houston (EIN 74-1761309)  
The University of Texas Health Science Center at San Antonio (EIN 74-1586031)  
The University of Texas M.D. Anderson Cancer Center (EIN 74-6001118)  
    (formerly, The University of Texas System Cancer Center)  
The University of Texas Health Science Center at Tyler (EIN 75-6001354)  
The Board of Regents of the University of Texas System (EIN 27-2923415)  
The University of Texas Rio Grande Valley (46-5292740)

This letter is not a determination letter, but an information letter describing the information contained in our records. If any changes are made in the operations of your organization and you desire a new "ruling" letter, you will need to contact our National Office as was done for the 1984 ruling letter.

If you have any questions, please contact the person referred to at the above number.

Sincerely,

*Steve C. O'Brien*

Steve C. O'Brien  
Internal Revenue Agent  
FSLG Specialist

Cc: Kyle ZumBerge  
University of Texas System Office of General Counsel