

**DEPARTMENT OF ADMINISTRATION  
ADMINISTRATIVE FINANCIAL SERVICES DIVISION**



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TO: Whom it May Concern

FROM: Paul Christofferson  
Administrator

DATE: February 15, 2007

RE: Evidence of Government Agency Under Section 170c of IRS Code

Article X, section 9, subsection (2) establishes the Board of Regents of Higher Education. Title 2 Chapter 15, in conjunction with 2-2-131 and Title 20 Chapter 25 of the Montana Code Annotated, establishes the Board of Regents and the Office of the Commissioner of Higher Education as an agency of the State of Montana. All operations of the Department are included in the State's reporting entity as defined in Note 1 of Montana's Statewide Comprehensive Annual Report. As a government agency, it is a nonprofit, tax-exempt organization.

The State of Montana's tax identification number is 81-0302402.

The Montana Board of Regents and Commissioner of Higher Education administer the Montana University System as defined in Title 20, Chapter 25 of the Montana Code Annotated. As a result the campuses of the Montana University system are nonprofit, tax-exempt organizations. These campuses and their tax identification numbers are listed below:

816001713 University of Montana, Missoula  
816001654 University of Montana, Montana Tech  
816001660 University of Montana, Western  
810302402 University of Montana, Helena College (Uses main State ID)  
816010045 Montana State University, Bozeman  
816001642 Montana State University, Billings  
816001663 Montana State University, Northern  
810522790 Montana State University, Great Falls



October 30, 2007

To Whom It May Concern:

The attached information has been provided by the State of Montana Department of Administration to affirm that Montana State University is considered a political subdivision of the State of Montana.

Governmental units and their subdivisions are not required to have a tax-exemption determination letter under Internal Revenue Code section 501(c)(3), but are automatically tax exempt under IRC Section 115. Therefore, this information is being furnished to you in lieu of a federal tax-exemption determination letter.

This will confirm our assurance and agreement that any funds granted to the University will be used for exclusively public purposes with the meaning of IRC Section 170(c)(1).

Included for your reference are excerpts from the United States Tax Code pertaining to the tax status of, and deductibility of, contributions to the University.

Please contact me if you have questions or require further information.

Laura Humberger

Assistant Vice President  
Financial Services

**Vice President  
for Administration  
and Finance**

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*Quality Service,  
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## § 115. Income of States, municipalities, etc.

Gross income does not include—

(1) income derived from any public utility or the exercise of any essential governmental function and accruing to a State or any political subdivision thereof, or the District of Columbia; or

(2) income accruing to the government of any possession of the United States, or any political subdivision thereof.

## § 170. Charitable, etc., contributions and gifts

### (a) Allowance of deduction

#### (1) General rule

There shall be allowed as a deduction any charitable contribution (as defined in subsection (c)) payment of which is made within the taxable year. A charitable contribution shall be allowable as a deduction only if verified under regulations prescribed by the Secretary.

.....

### (b) Percentage limitations

#### (1) Individuals

In the case of an individual, the deduction provided in subsection (a) shall be limited as provided in the succeeding subparagraphs.

...

#### (2) Corporations

In the case of a corporation, the total deductions under subsection (a) for any taxable year shall not exceed 10 percent of the taxpayer's taxable income computed without regard to—

...

### (c) Charitable contribution defined

For purposes of this section, the term "charitable contribution" means a contribution or gift to or for the use of—

(1) A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.

(2) A corporation, trust, or community chest, fund, or foundation—

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