



March 4, 2025

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).

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

DocuSigned by:
Megan Lasso 3/4/2025 | 3:08 PM MST
21A47CB4001D4EA...
Megan Lasso
Associate Vice President
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Mountains & Minds

**DEPARTMENT OF ADMINISTRATION
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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

§ 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.

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(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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