



UNIVERSITY OF ARKANSAS SYSTEM

*Office of the General Counsel*

July 10, 2008

TO WHOM IT MAY CONCERN:

**Re: *Tax Exempt Status of the University of Arkansas***

Dear Sir or Madam:

The University of Arkansas, of which the "University of Arkansas at Little Rock" (Tax ID No. 71-0236904) is a campus, is a state institution of higher education established under Arkansas law. With regard to the deductibility of gifts, it is an organization described within Internal Revenue Code 170(b)(1)(A)(v), in that it is described in IRS Code 170(c)(1). It has been exempt from federal income tax for many years as an instrumentality of the State of Arkansas under IRS Code 115. Enclosed is a copy of a letter from University files which evidences IRS recognition of the tax exempt status of the University.

Very truly yours,

Fred H. Harrison  
General Counsel

gew  
enclosure

2404 North University Avenue / Little Rock, Arkansas 72207-3608 / 501-686-2520 / Fax 501-686-2517

University of Arkansas, Fayetteville / University of Arkansas at Little Rock / University of Arkansas at Pine Bluff  
University of Arkansas for Medical Sciences / University of Arkansas at Monticello / Division of Agriculture / Criminal Justice Institute  
Arkansas Archeological Survey / Phillips Community College of the University of Arkansas / University of Arkansas Community College at Hope  
University of Arkansas Community College at Batesville / Cossatot Community College of the University of Arkansas  
University of Arkansas Community College at Morrilton / University of Arkansas at Fort Smith  
Arkansas School for Mathematics, Sciences, and the Arts / University of Arkansas Clinton School of Public Service

*The University of Arkansas is an equal opportunity/affirmative action institution.*

C O P Y

*file  
D. J. [unclear]  
Tax status*

IT:P:ER  
MLS

University of Arkansas  
Fayetteville, Arkansas

Gentlemen:

Reference is made to the information furnished for use in determining your status for Federal income tax purposes.

The information shows that you are owned, maintained and operated as an instrumentality of the State of Arkansas, and as such, are not subject to Federal income tax.

Contributions made to you are deductible by individual donors in arriving at their taxable net income in the manner and to the extent provided by section 23(c) of the Internal Revenue Code, as amended, and corresponding provisions of prior revenue acts, and by corporate donors in the manner and to the extent provided by section 23(q) of the Internal Revenue Code, as amended.

Requests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 612(d) and 661(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(a) and 1004(b)(1) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,

(Signed) E. I. McLarney

Deputy Commissioner

BLSmith/jls 3/23/48