



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0752251763
Oct. 16, 2017 LTR 4168C 0
92-6000147 000000 00

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BODC: TE

UNIVERSITY OF ALASKA
PO BOX 755140
FAIRBANKS AK 99775-5140



019726

Employer ID Number: 92-6000147
Form 990 required: No

Dear Taxpayer:

This is in response to your request dated Oct. 04, 2017, regarding your tax-exempt status.

We issued you a determination letter in January 1965, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c) (3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections Sections 509(a)(1) and 170(b)(1)(A)(ii).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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Oct. 16, 2017 LTR 4168C 0
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UNIVERSITY OF ALASKA
PO BOX 755140
FAIRBANKS AK 99775-5140

Sincerely yours,



Teri M. Johnson
Operations Manager, AM Ops. 3

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2350 Los Angeles, Calif. 90053

> UNIVERSITY OF ALASKA
814 Gruening Building
Fairbanks, AK 99775-5020

Person to Contact:

Joseph A. Cunha

Telephone Number:

(213)894-4170

Refer Reply to:

EOG:04:JC

Date:

October 5, 1988

Dear Sir or Madam,

This is in reference to your application for recognition of exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

The information submitted states that you were formed by the State of Alaska. Section 115 of the Internal Revenue Code provides for the exclusion of income for instrumentalities of a state or municipal government.

Because you are an integral part of the governmental agency, an exemption letter is not necessary.

Also, it should be noted that contributions made to political subdivisions, such as school districts, are deductible by the donors for Federal income tax purposes if made exclusively for public purposes as provided by section 170(c)(1) of the Internal Revenue Code.

Sincerely Yours



Joseph A. Cunha
Internal Revenue Agent

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 1500, Anchorage, Alaska 99501

November 23, 1977

Mr. Timothy L. Russell
Director, Accounting Services
University of Alaska
Fairbanks, AK 99701

Dear Mr. Russell:

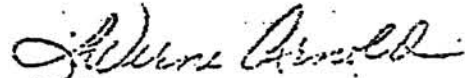
Thank you for your letter of November 9, 1977 regarding charitable contributions to the University of Alaska.

You are correct in your opinion that contributions to the University fall under Section 170(b)(1)(A)(ii) of the Internal Revenue Code and are therefore deductible on the donor's federal income tax return.

Also, as an instrumentality of the State of Alaska, the University is exempt from federal income tax.

If you have further questions, please call our toll-free number, Zenith 3700.

Sincerely,



LaVerne Arnold
Taxpayer Service Specialist

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Section 2. State University. The University of Alaska is hereby established as the state university and constituted a body corporate. It shall have title to all real and personal property now or hereafter set aside for or conveyed to it. Its property shall be administered and disposed of according to law.

This article is the expression of the will of the people of this state that there shall be an institution of higher learning within the scope of the constitutional mandate providing for public education. *University of Alas. v. National Aircraft Leasing, Ltd., Sup. Ct. Op. No. 1158 (File No. 2365), 536 P.2d 121 (1975).*

The University of Alaska is a constitutional corporation. *University of Alas. v. National Aircraft Leasing, Ltd., Sup. Ct. Op. No. 1158 (File No. 2365), 536 P.2d 121 (1975).*

Inherent power to sue and be sued in own name. — As a constitutional corporation, owing its existence not to the legislature but to a charter from the ultimate sovereign, the will of the people of this state, the basic corporate power to sue and be sued in its own name would inhere in the University of Alaska regardless of the legislature's declaration. *University of Alas. v. National Aircraft Leasing, Ltd., Sup. Ct. Op. No. 1158 (File No. 2365), 536 P.2d 121 (1975).*

Membership on the Board of Regents by a governor, legislator or judge offends the prohibition against dual office holding. December 27, 1976, Op. Att'y Gen.

The University of Alaska is an instrumentality of the state, and membership on its Board of Regents is necessarily an office under the state. December 27, 1976, Op. Att'y Gen.

Similarity to other state executive agencies for budgeting purposes. — The University of Alaska is similar in all or most respects to other state executive agencies for purposes of budgeting and accounting; it does not have any peculiar status by virtue of being constitutionally established. February 28, 1977, Op. Att'y Gen.

The university's budget can be made subject to line item appropriations by

the legislature to the same extent that the budget for the rest of the executive branch of government is subject to line item appropriations. February 28, 1977, Op. Att'y Gen.

The legislature can make appropriations to the university using different budget units than those requested by the board of regents to the same extent that it can make appropriations for executive branch activities using different budget units than those requested by the governor. February 28, 1977, Op. Att'y Gen.

Applied in *University of Alas. v. National Aircraft Leasing, Ltd., Sup. Ct. Op. No. 1158 (File No. 2365), 536 P.2d 121 (1975).*

Quoted in *University of Alaska v. Chauvin, Sup. Ct. Op. No. 1033 (File No. 1991), 521 P.2d 1234 (1974).*

University is state instrumentality. — In its constitutional status the University of Alaska stands as the single governmental entity which was specifically created by the people to meet the statewide need for a public institution of higher education. In this light, the University must be regarded as uniquely an instrumentality of the state itself. *University of Alas. v. National Aircraft Leasing, Ltd., Sup. Ct. Op. No. 1158 (File No. 2365), 536 P.2d 121 (1975).*

Despite the degree of constitutional as well as statutory autonomy the University of Alaska clearly possesses, it must be considered to be an integral part of the state educational system mandated by the constitution. *University of Alas. v. National Aircraft Leasing, Ltd., Sup. Ct. Op. No. 1158 (File No. 2365), 536 P.2d 121 (1975).*

Statutes governing suits against state are applicable to university. — The University of Alaska constitutes in function and character such an arm or instrumentality of the state as to bring it within the scope of those statutes which govern the conditional waiver of sovereign immunity in this state. *University of Alas. v. National Aircraft Leasing, Ltd., Sup. Ct. Op. No. 1158 (File No. 2365), 536 P.2d 121 (1975).*

The University of Alaska is an integral part of the state government and an instrumentality of the state in performing its educational function. This being so, former AS 09.50.290, which provided that a suit against the state should be tried by the court without a jury, was applicable. *University of Alas. v. National Aircraft Leasing, Ltd., Sup. Ct. Op. No. 1158 (File No. 2365), 536 P.2d 121 (1975).*

And university's corporate status does not militate against this conclusion. — The corporate status of the University of Alaska under the Alaska Constitution does not militate against the conclusion of the supreme court that the university falls within the ambit of the language of AS 09.50.250 through AS 09.50.300 which governs suits against the

State of Alaska. *University of Alas. v. National Aircraft Leasing, Ltd., Sup. Ct. Op. No. 1158 (File No. 2365), 536 P.2d 121 (1975).*

The University of Alaska cannot be allocated among the 17 (now 15) principal state departments now identified under AS 44.15.010. *University of Alas. v. National Aircraft Leasing, Ltd., Sup. Ct. Op. No. 1158 (File No. 2365), 536 P.2d 121 (1975).*

The University of Alaska is an instrumentality of the sovereign which enjoys in some limited respects a status which is coequal rather than subordinate to that of the executive or the legislative arms of government. Therefore, it is not necessarily subject to such allocation under AS 44.15.010. *University of Alas. v. National Aircraft Leasing, Ltd., Sup. Ct. Op. No. 1158 (File No. 2365), 536 P.2d 121 (1975).*

Similarity to other state executive agencies for budgeting purposes. — The University of Alaska is similar in all or most respects to other state executive agencies for purposes of budgeting and accounting; it does not have any peculiar status by virtue of being constitutionally established. February 28, 1977, Op. Att'y Gen.

The university's budget can be made subject to line item appropriations by the legislature to the same extent that the budget for the rest of the executive branch of government is subject to line item appropriations. February 28, 1977, Op. Att'y Gen.

The legislature can make appropriations to the university using different budget units than those requested by the board of regents to the same extent that it can make appropriations for executive branch activities using different budget units than those requested by the governor. February 28, 1977, Op. Att'y Gen.

Quoted in *University of Alaska v. Chauvin, Sup. Ct. Op. No. 1033 (File No. 1991), 521 P.2d 1234 (1974).*

Section 3. Board of Regents of University. The University of Alaska shall be governed by a board of regents. The regents shall be appointed by the governor, subject to confirmation by a majority of the members of the legislature in joint session. The board shall, in accordance with law, formulate policy and appoint the president of the university. He shall be the executive officer of the board.