September 1, 2023

STATEMENT OF FEDERAL EXEMPT STATUS

The University of Texas at El Paso
Federal EIN: 74-6000813

To Whom It May Concern:

The University of Texas at El Paso is a branch of the State of Texas and as such is exempt from federal income taxation and federal excise taxation under the constitutional doctrine of intergovernmental tax immunity. Contributions by donors to the University of Texas at El Paso are deductible for federal income tax purposes under Internal Revenue Code Section 170 (c) (1), which allows a deduction for contributions made to state agencies provided such contributions are for exclusively public purposes. Unless otherwise notified in writing, all contributions will be utilized in pursuit of the University’s public mission. The University of Texas at El Paso is not covered by Internal Revenue Code Section 501 (c) (3) as a non-profit educational institution.

Ruling CC: IND: I :3 : 2 : - 3P2436, dated 3/20/84
Ruling T: R: EO: 4TUC, dated 8/24/60

Sincerely,

Mark McGurk
Vice President