



CONNECTICUT STATE
COLLEGES & UNIVERSITIES

BOARD OF REGENTS FOR HIGHER EDUCATION

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November 21, 2014

To Whom It May Concern:

This document is in response to your request for a copy of the Internal Revenue Service's determination letter that the Connecticut State University System is a not-for-profit organization as defined by section 501(c)(3) of the Internal Revenue Code.

The Connecticut State University System is an agency of the State of Connecticut as defined by Connecticut General Statutes sections 1-200, 10a-1, and 10a-87 through 10a-101, inclusive. As an agency of the State of Connecticut, the Connecticut State University System is exempt from federal taxation by section 115 of the Internal Revenue Code that states:

Gross income does not include -

- (1) income derived from any public utility or the exercise of 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.*

Donations made to the Connecticut State University System are eligible for treatment as a charitable deduction under sections 170(b)(1)(A)(ii), 170(b)(1)(A)(iv), and 170(c)(1) of the Internal Revenue Code. These subsections of the Internal Revenue Code provide charitable deduction treatment for donations made to educational institutions and to governments and their agencies when the donation is exclusively for public purposes.

Should you have any questions on this document, please contact me at (860) 723-0251.

Sincerely,

Erika H. Steiner
Chief Financial Officer

