The California State University
OFFICE OF THE CHANCELLOR

Systemwide Financial Standards & Reporting
401 Golden Shore, 5th Floor East
Long Beach, CA 90802-4210
www.calstate.edu

July 1, 2026

RE: California State University's Tax-Exempt Status

Dear Sir or Madam:

This letter is to inform you that the California State University system is tax-exempt as an integral part of the State of California. The income of the university is exempt from federal income tax under the doctrine of implied statutory immunity. Since our exemption is automatically granted based on our status as a state governmental agency, we neither apply for exemption nor receive an exemption letter from regulatory authorities. This tax-exempt status precludes us from obtaining any additional specific exemption under Internal Revenue Code Section 501(c)(3). Please accept this letter as confirmation that the tax-exempt status of California State University remains in effect.

If you have any questions, please contact me at rmarquez@calstate.edu or (562) 951-4697.
Sincerely,

Richard R. Marquez
Systemwide Tax & Legislation Coordinator
California State University, Office of the Chancellor
(562) 951-4697
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