



The California State University
OFFICE OF THE CHANCELLOR

Financial Services

401 Golden Shore, 5th Floor
Long Beach, CA 90802-4210

www.calstate.edu

September 28, 2016

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 instrumentality of the State of California, providing the essential government function of higher education. Section 115 of the Internal Revenue Code of 1986 provides that "income derived from the exercise of any essential governmental function" is exempt from Federal Income Tax. Since our exemption is automatically granted by statute, we neither apply for exemption nor receive an exemption letter from regulatory authorities. This tax-exempt status granted under Section 115 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 the California State University remains in effect.

If you have any questions, please contact me at rmcniel@calstate.edu or (562) 951-4668.

Sincerely,

Roberta McNiel, CPA
Senior Manager, Financial Systems, Statutory Reporting & Tax Administration
California State University, Office of the Chancellor
(562) 951-4668
rmcniel@calstate.edu

CSU Campuses

Bakersfield
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Chico
Dominguez Hills
East Bay

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Humboldt
Long Beach
Los Angeles
Maritime Academy

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Pomona
Sacramento
San Bernardino
San Diego

San Francisco
San José
San Luis Obispo
San Marcos
Sonoma
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