



**Finance and Administration**

May 12, 2021

RE: Louisiana State University Federal Tax Status  
Employer Identification Number: 72-6000848

To Whom it May Concern,

Louisiana State University (LSU), a publicly supported institution of higher education, is a component unit of the State of Louisiana within the executive branch of government.

As defined in the April 14, 2021 Internal Revenue Service (IRS) letter attached, "Governmental units, such as states and their political subdivisions, generally are not subject to federal income tax. Political subdivisions of a state are entities with the authority to exercise one or more of the sovereign powers of the state: taxation, police powers, or eminent domain. They typically include counties or municipalities and their agencies or departments. Charitable contributions to governmental units may be tax-deductible under Internal Revenue Code (IRC) Section 170(c)(1) if made for an exclusively public purpose."

The IRS does not provide a tax-exempt number to governmental entities. For identification purposes, a governmental entity may use its Federal TIN (Taxpayer Identification Number), also referred to as an EIN (Employer Identification Number).

The following LSU entities are reported under **EIN 72-6000848**:

- Louisiana State University and Agricultural and Mechanical College
- Louisiana State University at Alexandria
- Louisiana State University at Eunice
- Louisiana State University in Shreveport
- LSU Agricultural Center
- Pennington Biomedical Research Center

IRS Publication 526 identifies that any state or political subdivision of a state is considered a qualified organization that can receive a deductible contribution if it is to be used solely for public purpose. For tax purposes, charitable contributions to the EIN referenced above are deductible.

Sincerely,

A handwritten signature in blue ink that reads "Donna K. Torres".

Donna K. Torres, CPA  
Interim Executive Vice President for Finance and Administration/CFO

CINCINNATI OH 45999-0038

In reply refer to: 0248188029  
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LOUISIANA STATE UNIVERSITY AND  
AGRICULTURAL & MECHANICAL COLLEGE  
LOUISIANA STATE UNIV - BATON ROUGE  
% AMY LONG-PIERRE  
204 THOMAS BOYD HALL  
BATON ROUGE LA 70803

Taxpayer identification number: 72-6000848  
Person to contact: Customer Service  
Toll-free telephone number: 877-829-5500

Dear Taxpayer:

We received your request dated Apr. 05, 2021, asking about your federal tax status. Our records don't specify your federal tax status. The following information about the tax treatment of state and local governments and affiliated organizations may help you.

#### GOVERNMENTAL UNITS

Governmental units, such as states and their political subdivisions, generally are not subject to federal income tax. Political subdivisions of a state are entities with the authority to exercise one or more of the sovereign powers of the state: taxation, police powers, or eminent domain. They typically include counties or municipalities and their agencies or departments. Charitable contributions to governmental units may be tax-deductible under Internal Revenue Code (IRC) Section 170(c)(1) if made for an exclusively public purpose. Generally, grantors and contributors may rely on the status of governmental units based on state or local law in determining the deductibility of their contributions.

#### AFFILIATED ORGANIZATIONS

##### \* INSTRUMENTALITIES

In general, an instrumentality is an entity separate from, but affiliated with, a state or local government, and lacking any sovereign powers. Instrumentalities generally are subject to federal income tax. However, they may be recognized as tax-exempt under IRC Section 501(a) as organizations described in IRC Section 501(c), including IRC Section 501(c)(3). In addition, the income of a state or local government instrumentality may be excluded from gross income if it meets the requirements of IRC Section 115(1).

##### \* ENTITIES MEETING THE REQUIREMENTS OF IRC SECTION 115(1)

An entity that is not a governmental unit but that performs an essential governmental function may qualify for an income exclusion under IRC Section 115(1). If the entity's income (1) is derived from a

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public utility or the exercise of an essential governmental function, and (2) accrues to a state, a political subdivision of a state, or the District of Columbia, it may be excluded from gross income. Charitable contributions to these entities may not be tax deductible to the donors.

#### RULING LETTERS

To receive a ruling on its status as a political subdivision or instrumentality of a government, or on whether its income is excluded from gross income under IRC Section 115(1), a governmental unit or affiliated organization may request a letter ruling by following the procedures in Revenue Procedure (Rev. Proc.) 2019-1 or its annual successor. There is a fee associated with obtaining a letter ruling.

#### TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a state, county, or municipal government may qualify for exemption from federal income tax under IRC Section 501(c)(3), if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that an affiliated organization may meet the requirements of both IRC Sections 501(c)(3) and 115(1) under certain circumstances. See Rev. Proc. 2003-12, 2003-1 C.B. 316, for more information.

Most entities must file a Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, or Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, to be recognized as exempt from federal income tax under IRC Section 501(c)(3), and to ensure that any charitable contributions they receive are tax-deductible to contributors under IRC Section 170(c)(2).

#### ADDITIONAL INFORMATION

This letter does not determine that you have a particular tax status. If you're unsure of your status, you can:

- Visit [www.irs.gov/government-entities/federal-state-local-governments](http://www.irs.gov/government-entities/federal-state-local-governments) for government entity information.
- Visit [www.stayexempt.irs.gov](http://www.stayexempt.irs.gov), an IRS site created especially for 501(c)(3) organizations.
- Read Publication 4220, Applying for 501(c)(3) Tax-Exempt Status.
- Seek a private letter ruling, following the procedures in Rev. Proc. 2019-1, 2019-1 I.R.B. 1 (updated annually).

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You can get the forms or publications mentioned in this letter from  
our website [www.irs.gov/forms-instructions](http://www.irs.gov/forms-instructions) or by calling 800-TAX-FORM  
(800-829-3676).

If you have questions, you can call the contact person shown above  
between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska  
and Hawaii follow Pacific time).

Keep a copy of this letter for your records.

Sincerely yours,



Warren R. Burton, Operations Mgr  
Accounts Management Operations 1