

Texas Tech University System
Texas Tech University
Texas Tech University Health Sciences Center
Texas Tech University Health Sciences Center – El Paso

The purpose of this document is to provide information regarding tax status.

I. Tax-Exempt Status

Texas Tech University System and its component institutions operate under one Federal Identification Number.

Texas Tech University is created by the Legislature of the State of Texas and is a State governmental entity. The University is exempt from federal income taxation in accordance with the constitutional law doctrine of intergovernmental tax immunity.

Separate tax exempt status under Internal Revenue Code section 501(c)(3) is not required. Texas Tech University is not a section 501(c)(3) entity and does not have a separate determination letter as such from the Internal Revenue Service.

II. Government Affirmation Letter

Requests regarding affirmation of tax status should be directed to Payroll & Tax Services, tax.forms@ttu.edu.

III. Contributions

Contributions to the University are tax deductible by donors under Internal Revenue Code sections 170(b)(1)(A)(ii) (e.g., an educational organization) and 170(b)(1)(A)(v) (e.g., a governmental unit).