

Texas Tech University Health Sciences Center

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

I. Tax-Exempt Status

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

The Texas Tech University Health Sciences Center (TTUHSC) was created by the Legislature of the State of Texas and is a State governmental entity. TTUHSC 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. TTUHSC is not a section 501(c)(3) entity and does not have a separate determination letter as such from the Internal Revenue Service.

II. Contributions

Contributions to TTUHSC 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).

III. Government Affirmation Letter

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

IV. Form W-9

When a request for a Form W-9 from TTUHSC is received, please send an email to Payroll & Tax Services, tax.forms@ttu.edu. Please include information about the activity that has generated the request from the vendor. A signed Form W-9 will be provided and is good for the calendar year.