



www.maricopa.edu

Director, Financial  
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November 27, 2006

Date Sent: \_\_\_\_\_

TO WHOM IT MAY CONCERN:

Maricopa County Community College District (the District) is a political subdivision of the State of Arizona. The District receives a portion of its revenues from state appropriations and from property tax revenues for purposes of operating community college educational institutions. Accordingly, Section 501 (c) (3) of the Internal Revenue Code of 1986 does not apply to the District. This section applies to corporations or foundations organized or operated for charitable or educational purposes. The tax-exempt status of the District is determined by statutory definition as a political subdivision of the state pursuant to Section 115 of the Internal Revenue Code.

Donations to any of the Maricopa County Community Colleges fall under the provisions of Section 170 (c) (1) of the Code. This section provides taxpayers with a deduction for charitable contributions or gifts to a political subdivision of the state.

The District is NOT exempt from sales tax and pays sales tax to in-state vendors and to out-of-state vendors who have an Arizona Transaction Privilege Tax License. For purchases from out-of-state vendors who are not registered in Arizona, the District pays use tax to the State of Arizona.

The District serves the community through the locations listed at the bottom of this page.

The District's identification numbers are as follows:

Federal	86-0185552
Arizona TPT License	07202775-D

Sincerely,

*Kimberly Brainard Granio*

Kimberly Brainard Granio, CPA  
Director, Financial Services & Controller

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Paradise Valley • Phoenix College • Rio Salado • Scottsdale • South Mountain • Skill Centers

The Maricopa County Community College District is an EEO/AA institution