



University of North Carolina Wilmington

Tax Exempt Status

The University of North Carolina Wilmington is an agency of the State of North Carolina and is tax-exempt under the Internal Revenue Code Section 115 (a). This Code Section exempts state and local governments in the performance of their essential functions. Therefore, any gifts made for exclusively public purposes to or for the use of government units of a state or possession of the United States, or their political subdivisions, such as the University, are deductible. See IRC Section 170(c)(1).

For additional information on Tax Exempt Status please contact the Tax Department at extension 22757.