<table>
<thead>
<tr>
<th><strong>General Instructions</strong></th>
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<tbody>
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<td>Section references are to the Internal Revenue Code unless otherwise noted.</td>
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<tr>
<td><strong>Future Developments.</strong> For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to <a href="http://www.irs.gov/FormW9">www.irs.gov/FormW9</a>.</td>
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</tbody>
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**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.
Employer Identification Number: 74-6001399
Person to Contact: Customer Service
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Feb. 12, 2016, request for information about your Employer Identification Number (EIN).

Our records indicate that you have been assigned EIN 74-6001399. Please keep this number in your permanent records. Your name and EIN, as shown above, should be entered on all Federal income tax forms, as well as all correspondence or documents submitted to the IRS. Other government agencies may also require you to provide your EIN on forms you submit to them.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Doris Kenwright, Operation Mgr.
Accounts Management Operations
If you have been impacted by the recent disaster in your area and are unable to meet your tax obligations, the IRS may be able to assist with payment and filing extensions, and if qualified, with an expedited tax refund for casualty losses. Please call the IRS Disaster Hotline at 1-866-562-5227 to find out what type of administrative tax relief is available.

For assistance in calculating any disaster loss, please call 1-800-829-3676 and order Publication 2194, Disaster Resource Guide for Individuals and Businesses. If you have access to the Internet you may log on to www.irs.gov and use the keyword “disaster” to view additional information.

Aviso 1155

Alivio de Desastre por parte del IRS

Si usted ha sido impactado por el reciente desastre en su área y no ha podido cumplir con sus obligaciones tributarias, el IRS podría ayudarle a extender el término para el pago y la presentación, y si califica, con un reembolso rápido del impuesto por las pérdidas fortuitas. Por favor llame a la Línea de Emergencia del IRS al 1-866-562-5227, para averiguar qué tipo de alivio administrativo tributario está disponible.

Para ayudarle a calcular cualquier pérdida fortuita, por favor llame al 1-800-829-3676, y ordene la Publicación 2194, Disaster Resource Guide for Individuals and Businesses (Guía de recursos en casos de desastres para personas y negocios), en inglés. Si usted tiene acceso al Internet conectese con la página del IRS en www.irs.gov, y use la palabra clave “desastre” (disaster), para ver la información adicional.
MEMORANDUM

To: Whom It May Concern

From: R. Keith Gernold

Subject: Federal Tax Exempt Status for the University of Houston System

The University of Houston System and its universities (e.g. UH Main, UH Clear Lake, UH Downtown, UH Victoria, UH Sugar Land, UH Katy, and UH Distance Education) collectively known as the “System” operate under one Federal Identification Number, 74-6001399.

The System is part of the State of Texas and is exempt from federal income tax under the doctrine of implied intergovernmental immunity. Pursuant to the doctrine of implied intergovernmental immunity, an entity that is a State or political subdivision of a State, or an agency, instrumentality, or public educational organization of a State or political subdivision, is exempt from federal taxation unless a federal tax provision is specifically stated by Congress as applying to the entity, such as the provision in IRC Section 511(a)(2)(B) specifically imposing the unrelated business income tax on public universities.

The System has never applied for exempt status under IRC Section 501(c)(3) and does not claim an exemption from federal income tax under that provision. It therefore is not required to annually file IRS Form 990, Return of Organization Exempt From Income Tax; however, for each year that the University receives unrelated business income of more than $1,000, the System files an IRS Form 990-T, Exempt Organization Business Income Tax Return.

Since the System is an exempt organization designated as an educational organization and a governmental unit as provided in IRC Sections 170(b)(1)(A)(ii) and 170(b)(1)(A)(v), respectively, any charitable contributions that are made to the System are tax deductible by the donors. Governmental educational organizations are deemed charities for purposes of deduction under Sections 170(b)(1)(A)(ii) and (v) and 170(c)(1) even if they are not listed on the IRS website as charitable organizations.
Furthermore, because the System is an exempt organization designated as an educational organization and a governmental unit, it is not considered a "private foundation" under IRC Section 509(a)(1). Finally, the System is not a "supporting organization" as described in IRC Section 509(a)(3), because it does not operate exclusively for the benefit of any other organization, nor does it perform or carry out the purposes of any other organization.
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: August 17, 2020

Taxpayer: UNIVERSITY OF HOUSTON SYSTEM
TIN: 74-6001399
Tax Year: 2020

I certify that, based on IRS records, the above-named entity is a State, or political subdivision of a State, or an agency or instrumentality of a State or political subdivision, which is generally exempt from U.S. income tax under the Internal Revenue Code, and for purposes of U.S. taxation is a resident of the United States of America.

LuCinda J Comegys
Field Director, Accounts Management