

COMPTROLLER POLICY MANUAL

	POLICY: CMP 121
	Section: 100 General
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	Responsible office: Comptroller
	Origination date: 01/01/2000
Subject: NAU Identification Numbers for IRS, State of Arizona, and Duns	Effective date: 01/01/2000
	Revision date: 12/2/2014

PURPOSE

To identify various identification numbers assigned to NAU

SOURCE

Internal Revenue Service

State of Arizona

Dun and Bradstreet

IPEDS Identification Number

[Arizona Board of Regents Bylaws.](#)

CMP 121: NAU Identification Numbers for IRS, State of Arizona, and Duns

NAU Identification Numbers for IRS, State of Arizona, and DUNS

NAU student organizations and other NAU-related organizations are not to use the NAU IRS identification number when opening a bank account or for any other identification purposes. Such separate organizations need to apply to the IRS for their own identification number through submission of the SS-4 Form to the IRS. This form can be obtained from the IRS at 1-800-829-FORM or on the web at <http://apps.irs.gov/app/picklist/list/formsInstructions.html>

NAU Identification Numbers	
Internal Revenue Service (IRS) Federal Identification Number	Contact Comptroller's Office
State Sales Privilege License Number	20204623
Dun and Bradstreet (Data Universal Number System, DUNS) Number	80-634-5542
CAGE Code (commercial and Government Entity Code)	2F318
FICE Code (Federal Interagency Committee on Education)	001082
OPE ID	00108200
IPEDS Identification Number	105330

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The Arizona Board of Regents (ABOR) is a constitutionally created body with perpetual succession of the State of Arizona. *See* A.R.S. § 15-1625(A). Northern Arizona University (NAU) is a state university under the jurisdiction and control of ABOR, and as such, is an instrumentality of the State of Arizona.

Under Section 115 of the Internal Revenue Code (the “Code”), income derived by a State from the exercise of an essential governmental function is not subject to federal income tax. *See* 26 U.S. Code § 115. Therefore, since NAU is a public university under the jurisdiction and control of ABOR, NAU is construed to the “State” for purposes of Section 115, and income derived by ABOR/NAU is therefore not subject to federal income tax in accordance with that Section.

As a consequence of qualifying under the provisions of Section 115 of the Code, the following should be noted:

- Taxpayers are allowed to claim charitable contribution deductions under Section 170 of the Code for gifts, grants, or contributions to NAU in the same manner and to the same extent as if NAU were a tax-exempt organization under Section 501(c)(3) of the Code. *See* 26 U.S. Code § 170; *also see* 26 U.S. Code § 501(c)(3).
- NAU is not a private foundation as defined in Section 509(a) of the Code because that section only relates to those organizations that are tax exempt under Section 501(c)(3) of the Code. *See* 26 U.S. Code § 509(a) and 26 U.S. Code § 501(c)(3).

NAU, as a State body with perpetual succession not subject to federal income tax, is not required to file Form 990 with the IRS.

The University designates the Foundation as the official philanthropic organization for the University, serving in that capacity as the official and coordinating organization for gift solicitation, receiving, recording, receipting, acknowledgement, and gift fund administration management and disbursement.

Sales Tax

NAU is *NOT* exempt from sales tax. State law does not exempt from sales tax sales made to NAU, and vendors may pass on to NAU the burden to pay applicable sales and use tax with the exception of certain qualified purchases described in [CMP 120](#), Sales Tax Exemption for Purchases. *See* [CMP 108](#), Sales Tax, for a listing of sales tax rates.

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IPEDS ID NAU's IPEDS ID can be used to look up information on the University from the IPEDS College Opportunities On-Line (COOL) web site .