

Financial Services Manual (FIN)

Interim Posting

Note: At the request of the provost, vice provost, or a vice president, this policy has been posted in the interim between scheduled posting dates by University Policy Manuals Group because it has significant and urgent importance for the university community.

This policy will be included in the publication process by the next feasible posting for online policies and procedures.

FIN 121: ASU Identification Numbers and Tax-Exempt Status

Effective: 4/25/1994

Revised: 11/20/2019

Purpose

To identify various identification numbers assigned to ASU

Sources

Internal Revenue Service

State of Arizona

Dun and Bradstreet

Policy

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

ASU identification numbers are used for university business only. All university academic and administrative units must use the duly authorized identification numbers shown below and are prohibited from applying for their own identification numbers. Any existing prohibited numbers are to no longer be used and need to be reported to the Vice President for Finance and Deputy Treasurer in Financial Services.

ASU student organizations and other ASU-related organizations are not to use the ASU IRS Employer Identification Number (EIN) when opening a bank account or for any other identification purpose. Such separate organizations need to apply to the IRS for their own EIN by submitting Form SS-4, or following the online application found on IRS.GOV.

ASU Identification Numbers	
Internal Revenue Service (IRS) number	86-0196696
Arizona State Sales Tax (Privilege Tax) ID number	07-618513
NAICS Code	611310

Dun and Bradstreet (Data Universal Number System [DUNS]) number	
Sponsored Projects	94-336-0412
General University	80-634-5658

Tax-Exempt Status

For federal income tax purposes, ASU is exempt with the exception of unrelated business income (see [FIN 122](#), “Unrelated Business Income Tax”). Charitable contributions made to ASU are deductible under Internal Revenue Code section 170.

Copies of the official letters regarding ASU’s tax-exempt status are available at the [Financial Services](#) Web site.

Sales Tax

State law does not exempt ASU from sales tax on its purchases, and vendors generally charge ASU the applicable sales tax. There are statutory exceptions of certain qualified purchases described in [FIN 120](#), “Sales Tax Exemption for Purchases.”; [See FIN 108](#), “Sales Tax” for the ASU policy on paying these taxes.