



DEPARTMENT OF THE AIR FORCE
HEADQUARTERS UNITED STATES AIR FORCE ACADEMY


MEMORANDUM FOR WHOM IT MAY CONCERN

30 July 2020

FROM: HQ USAFA/JA
2304 Cadet Drive, Ste 2100
USAF Academy CO 80840

SUBJECT: Tax Exempt Status of USAF Academy for Purchases

1. Under the Supremacy Clause of the United States Constitution, Article VI, Cl.2, immunity is given to Federal activities. Federal supremacy insulated military reservations and Federal activities from State regulation independent of legislative jurisdiction. *McCullock v. Maryland*, 17 U.S. 316, 4 L.Ed 579 (1819) established the doctrine of intergovernmental immunity, preventing State taxation of direct Federal functions, as well as taxation on secondary or derivative transactions relating to the performance of functions by the Federal Government. This doctrine applies to all purchases by the Government including purchases done directly by the Government utilizing a Government Purchase Card (GPC).
2. The USAFA tax exempt numbers are: Federal – 84-0406823, Colorado – 98-03578.
3. Further questions regarding this matter may be referred to HQ USAFA Office of the Staff Judge Advocate, at (719) 333-3642.

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Signed by: MCLAUTHLIN.SCOTT.BRADFORD.1154421390

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