



**Office of Senior Vice President
and Treasurer**

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To: Whom It May Concern

Re: Tax Classification
The University of Iowa
EIN #42-6004813
DUNS 062761671

Consistent with its IRS determination letter linked below,
(http://tax.fo.uiowa.edu/files/tax.fo.uiowa.edu/files/IRS_tax_exemption.pdf)
the University of Iowa is an instrumentality of the State of Iowa not subject to federal
income tax deductible under Section 115 of the Internal Revenue Code, and contributions
to the University are tax deductible under Section 170(c)(1).

The University was established under the Iowa Constitution and entrusted with the threefold
mission of teaching, research, and public service. As a state-owned educational institution the
University is considered a governmental instrumentality and, as such, its income is generally
deemed tax-exempt under Internal Revenue Service Title 26, Subtitle A, Chapter 1, Subchapter
B, Section 115. Any unrelated business income earned by the University would be subject to
income tax.

The University is aware that private grant-making foundations are subject to the *Foundation and
Similar Excise Tax Regulations* also outlined within IRS Title 26—Subtitle A, Chapter 1,
Subchapter B, Section 53.4945-5(a)(4)(ii)—and wishes to assure private sponsors of its eligibility
to receive private funding in full accordance with those requirements.

This information is intended to clarify and confirm the University of Iowa's nonprofit mission,
tax status, classification as state institution of higher education, and resulting eligibility to receive
private foundation funding for public and/or charitable purposes.

We appreciate your consideration.



Susan Klatt

February 3, 2017

Director of Financial Management and Budget and
University Secretary, The University of Iowa