August 2, 2013

To Whom It May Concern:

Attached hereto is a copy of the January 30, 1980 Internal Revenue Service letter which confirms that the University of Missouri is a tax-exempt organization, and that donations to it are deductible by the donors.

As you will note from the IRS letter, the University of Missouri, an arm of the State of Missouri, derives its tax-exempt status from section 115 of the Internal Revenue Code. It does not derive its tax-exempt status from Section 501(c)(3) of the Internal Revenue Code.

The status of the University of Missouri, a university established by the Missouri Constitution in 1875, has not changed since the issuance of this IRS letter. The University of Missouri–St. Louis is part of the organizational structure encompassed and governed by the University of Missouri. Therefore, donations to the University of Missouri–St. Louis are tax deductible.

Sincerely,

Thomas F. Richards
Interim Vice President for Finance and Treasurer

 krb
Attachments (2)
Gentlemen:

This is in response to your letter of recent date regarding your status as an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.

Since your organization is an instrumentality of the State of Missouri, it is an organization as described in Section 115 of the Internal Revenue Code of 1954 which provides, in part, as follows:

"Gross income does not include--

(1) income derived from any public utility or the exercise of any essential governmental function and accruing to a State or any political subdivision thereof, or the District of Columbia; or

(2) income accruing to the government of any possession of the United States or any political subdivision thereof.

Contributions made to you for exclusively public purposes are deductible by the donors for Federal income tax purposes in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

This is an advisory letter.

Sincerely yours,

C. C. Verhuel
District Director
Dear Taxpayer:

Thank you for the inquiry dated Jan. 08, 1999.

This letter confirms that your employer identification number (EIN) as shown on our records is 43-6003859 and your name as shown on our records is CURATORS OF THE UNIVERSITY OF MISSOURI.

Please attach a copy of this letter to a copy of the "B" Notice you received and return both items to the payer(s) who requested verification of your EIN.

If you have any questions, please call us. You may call S Green between the hours of 7:00 and 14:30 at 801-620-7559 for assistance. If the number is outside your local calling area, there will be a long-distance charge to you. If you prefer, you may call the IRS telephone number listed in your local directory or (1-800-829-1040). An employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number ( ) _____________________ Hours ___________________
We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

Sherrie Liggett
Chief, Account Services Sect.

Enclosure(s):
Copy of this letter