

February 24, 2022



To Whom It May Concern,

Attached hereto is a copy of the January 30, 1980 Internal Revenue Service ("IRS") advisory letter which confirms that the Curators of the University of Missouri ("University of Missouri" or "University") is a tax-exempt organization, and that contributions to it are tax-deductible by the donor.

As you will note from the IRS advisory letter, the University of Missouri is an instrumentality of the State of Missouri and derives its tax-exempt status from Section 115 of the Internal Revenue Code ("IRC"). The IRS advisory letter states that contributions made to the University for exclusively public purposes are deductible by the donors for Federal income tax purposes in the manner and to the extent provided in IRC Section 170.

The tax-exempt status of the University of Missouri, a university established by the Missouri Constitution in 1875, has not changed since the issuance of this IRS advisory letter in January 1980. The University of Missouri is governed by the Board of Curators, appointed by the governor of the State of Missouri, and the organizational structure encompasses its four campuses, teaching hospitals and clinics, and system administration. Therefore, contributions to its four campuses, hospitals and clinics, and system administration are tax deductible.

As an instrumentality of the State of Missouri, the University is not required to file an application for a determination letter as formal recognition by the IRS of its tax-exempt status. As mentioned above, gifts to the University are deductible under IRC Section 170.

Please let me know if additional information is needed to assure you that contributions to the Curators of the University of Missouri are tax deductible contributions.

Sincerely,

Eric Vogelweid  
Assistant Vice President and Controller  
University of Missouri System.

Enclosures

**University of Missouri System** COLUMBIA | KANSAS CITY | ROLLA | ST. LOUIS

Office of the Controller • 118 University Hall • Columbia, MO 65211 • 573-882-2411 [www.umsystem.edu](http://www.umsystem.edu)

MISSOURI

Internal Revenue Service

District  
Director

University of Missouri  
Office of the Treasurer  
118 University Hall  
Columbia, MO 65201

Department of the Treasury

P.O. Box 1123, Central Station  
St. Louis, MO 63188

Person to Contact:  
G. Morrison TPA  
Telephone Number:  
314-423-5651  
Refer Reply to:  
EP/EO 7206  
Date:

JAN 30 1980

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

*B. C. Voth*

District Director



Department of the Treasury  
Internal Revenue Service  
P.O. Box 9941  
Ogden UT 84409

In reply refer to: 2916829524  
Mar. 10, 1999 LTR 147C  
43-6003859 000000 00 000  
02207

CURATORS OF THE UNIVERSITY OF  
MISSOURI  
121 UNIVERSITY HALL  
COLUMBIA MO 65211-0001

Employer Identification Number: 43-6003859  
IRS Control Number: 2916829524

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 \_\_\_\_\_



Department of the Treasury  
Internal Revenue Service

2916829524  
Mar. 10, 1999 LTR 147C  
43-6003859 000000 00 000  
02208

CURATORS OF THE UNIVERSITY OF  
MISSOURI  
121 UNIVERSITY HALL  
COLUMBIA MO 65211-0001

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