



**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

The State University of Iowa was established as a state-owned educational institution under the Iowa Constitution and was entrusted with the threefold mission of teaching, research and public service.

Consistent with its IRS determination letter linked below, the University is not subject to federal income tax as a governmental unit under the doctrine of implied statutory immunity. The University is subject to the unrelated business income tax imposed by Internal Revenue Code (IRC) section 511(a)(2)(B).

https://tax.fo.uiowa.edu/sites/tax.fo.uiowa.edu/files/IRS_tax_exemption.pdf

Contributions made to the University are tax deductible under IRC 170(c)(1).

The University is aware that private grant-making foundations are subject the Foundation and Similar Excise Tax Regulations outlined in Treasury Regulation 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's nonprofit mission, tax status, classification as a 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
Assistant Vice President and University
Secretary, State University of Iowa

January 5, 2022