DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Date: March 19, 2018

Taxpayer: UNIVERSITY OF NORTH DAKOTA
TIN: 45-6002491
Tax Year: 2018

I certify that the above-named entity is a State, or political subdivision of a State, or an agency, instrumentality, or public educational organization of a State or political subdivision, which is exempt from U.S. tax under the Internal Revenue Code, and is a resident of the United States of America for purposes of U.S. taxation.

Joseph Dianto
Field Director, Accounts Management

Form 6166 (Rev. 6-2008)
Catalog Number 43134V
Federal Identification Number: 45-6002491  
Person to Contact: Internal Revenue Service  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This responds to your request for information about your federal tax status. Our records do not specify your federal tax status. However, the following general information about the tax treatment of state and local governments and affiliated organizations may be of interest to you.

GOVERNMENTAL UNITS

Governmental units, such as States and their political subdivisions, are not generally subject to federal income tax. Political subdivisions of a State are entities with one or more of the sovereign powers of the State such as the power to tax. Typically they include counties or municipalities and their agencies or departments. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

ENTITIES MEETING THE REQUIREMENTS OF SECTION 115(1)

An entity that is not a governmental unit but that performs an essential government function may not be subject to federal income tax, pursuant to Code section 115(1). The income of such entities is excluded from the definition of gross income as long as the income (1) is derived from a public utility or the exercise of an essential government function, and (2) accrues to a State, a political subdivision of a State, or the District of Columbia. Contributions made to entities whose income is excluded income under section 115 may not be tax deductible to contributors.

TAX-EXEMPT CHARITABLE ORGANIZATIONS

An organization affiliated with a State, county, or municipal government may qualify for exemption from federal income tax under section 501(c)(3) of the Code, if (1) it is not an integral part of the government, and (2) it does not have governmental powers inconsistent with exemption (such as the power to tax or to exercise enforcement or regulatory powers). Note that entities may meet the requirements of both sections 501(c)(3) and 115 under certain circumstances. See Revenue Procedure 2003-12, 2003-1 C.B. 316.
Dear Ms Berning:

This note is to confirm our conversation today.

Our files show the above information for your account. The name, address, Tax Identification Number and exempt tax form number are accurate as shown. The record confirms you to be a Tax Exempt organization, having filed the Form 990-T for the past several years. Your tax returns are current and the file shows no balances due, nor any open issues.

This tax number was assigned in January of 1965; your fiscal year begins July 1 and ends June 30 of the following year. Should you have additional questions you may call the above number weekdays between the hours of 7:00 am and 10:00 pm.

Sincerely,

JERRY GOFF  7101-24
62-06222
Customer Service Representative
This is in reply to your letter dated May 29, 1984.

Our records indicate that you were issued the following:


Section of Code 501(c)(3).

Foundation Status (501(c)(3) only) 170(b)(1)(A)(ii).

Based on the above, the tax exempt status of your organization still remains in effect.

Sincerely yours,

J.R. Starkey
District Director