Citations:

North Dakota Constitution, Article VIII, Section 6
1. A board of higher education, to be officially known as the state board of higher education, is hereby created for the control and administration of the following state educational institutions, to wit:
   a. The state university and school of mines, at Grand Forks, with their substations.

North Dakota Century Code, Section 15-11-01
15-11-01. State university - Where located. The state university of North Dakota established and located at the city of Grand Forks shall be the university of the state.

IRS 26 U.S. Code 170(c)(1)
(c) Charitable contribution defined for purposes of this section, the term “charitable contribution” means a contribution or gift to or for the use of
   (1) A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.

This allows contributions to the University of North Dakota to be deductible for federal income tax purposes by donors if contributions are exclusively for public use. The University of North Dakota is not covered by Internal Revenue Code 501(c)(3) as a non-profit education institution.

The University of North Dakota is not required to prepare or file IRS form 990, return of Organization Exempt from Income Tax.

NDCC 57-39.2-04 Sales Tax Exemptions
4.c. Gross receipts from educational, religious, or charitable activities when the entire amount of the net receipts is expended for educational, religious, or charitable purposes.

Identification Numbers:

Federal Identification No.: 45-6002491
North Dakota Sales Tax Exemption No.: E-2001