

Date: November 7, 2022
To: Whom It May Concern
RE: Iowa State University of Science and Technology
EIN: 42-6004224
Tax Status

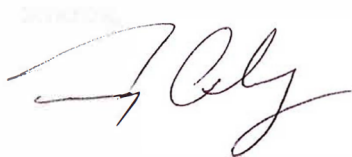
Iowa Agricultural College and Model Farm (now Iowa State University of Science and Technology) was established on March 22, 1858, by the legislature of the State of Iowa. In 1864, the Iowa legislature voted to accept the provision of the Morrill Act, thereby designating the University as a land grant institution, focused on the ideals that higher education should be accessible to all and that the University should teach liberal and practical subjects. The University is governed by the Board of Regents, State of Iowa. The nine members of the Board of Regents are appointed by the governor and confirmed by the Iowa Senate.

Consistent with its December 27, 1946 determination letter, the IRS has confirmed that the University is not subject to federal income tax as a governmental unit under the doctrine of implied statutory immunity. As such, contributions made to the University are tax deductible under Internal Revenue Code (IRC) §170(c)(1).

The University is not a public charity under § 501(c)(3) organization, nor is it a not-for-profit organization.

The University is subject to the unrelated business income tax imposed by IRC §511(a)(2)(B).

This letter is intended to 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.



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