

## OFFICE OF THE VICE CHANCELLOR FOR EXTENSION AND ENGAGEMENT

108 Whitten Hall Columbia, MO 65211

PHONE 573-882-2394 EMAIL cchiggins@missouri.edu

March 12, 2024

To Whom It May Concern:

Attached hereto is a copy of the May 25, 1972 Internal Revenue Service letter, which confirms that University of Missouri Extension Councils and their 4-H clubs are tax-exempt organizations, and that donations to them are deductible by the donors.

As you will note from the IRS letter, Extension Councils, as a department of a political subdivision of the State of Missouri, derive their tax-exempt status from section 115 of the Internal Revenue Code. They do not derive their tax-exempt status from Section 501(c)(3) of the Internal Revenue Code, but are tax-exempt nonetheless.

The status of University of Missouri Extension Councils and their 4-H Clubs has not changed since the issuance of this IRS letter. Therefore, donations to an Extension Council or affiliated 4-H club continue to be tax-deductible.

Sincerely,

Chad Higgins, Ph.D.

Vice Chancellor for Extension and Engagement

Chief Engagement Office, UM System

MAY 2 6 1972

Department of the Treasury

P. O. Drawer 1458 - Central Station St. Louis, Missouri 63188

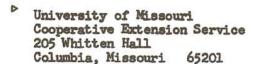
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Internal Revenue Service

In reply refer to:

MAY 2 5 1972

F:1:3:38:WJB



Attention: Nelson Trickey, Assistant

Director

Extension Youth Programs, 4-H

#### Gentlemen:

This is in reference to the status concerning Federal income tax of the University of Missouri Extension Councils and their 4-H Clubs.

The Extension Councils were established as a part of the University of Missouri pursuant to the provisions of Section 262.561, RS Mo 1959. The 4-H Clubs are not separate entities but are part of the Youth Program of the Extension Councils.

Section 115 of the Internal Revenue Code of 1954 provides in part as follows:

- "(a) General Rule 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 Territory, or any political subdivision thereof, or the District of Columbia; --. "

As a department of a political subdivision of the State of Missouri the Extension Councils and the 4-H Clubs are not subject to Federal income tax.

Contributions made to the Extension Councils or to the 4-H Clubs 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.

It is suggested that you provide copies of this letter to each of your Extension Councils and 4-H Clubs to be used as evidence of their status.

This is an advisory letter.

Very truly yours,

C.C. Coyle, fr. District Director

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# UNIVERSITY OF MISSOURI SYSTEM COLUMBIA & KANSAS CITY & ROLLA & ST. LOUIS



#### OFFICE OF THE GENERAL COUNSEL

Marvin E. "Bunky" Wright, General Counsel
William F. Arnel, Counsel
Katharine S. Bunn, Counsel
Nancie D. Hawke, Counsel
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Kethleen Murphy Markie, Counsel
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Mark Lupe, Counsel

227 University Hali Columbia, MO 65211 Telephone: (673) 682-3211 Fax Number: (573) 682-0050

July 8, 2002

### To Whom It May Concern:

Attached hereto is a copy of the January 30, 1980 Internal Revenue Service letter which confirms that the University of Missouri is a tax-exempt organization, and that donations to it are deductible by the donors.

As you will note from the IRS letter, the University of Missouri, an arm of the State of Missouri, derives its tax-exempt status from section 115 of the Internal Revenue Code. It does not derive its tax-exempt status from Section 501(c)(3) of the Internal Revenue Code.

The status of the University of Missouri, a university established by the Missouri Constitution in 1875, has not changed since the issuance of this IRS letter. Therefore, donations to the University continue to be tax-deductible.

Sincerely yours,

Nancie D. Hawke

Counsel

Internal Revenue Service

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

District Director

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

Person to Contact: G. Morrison TPA Telephone Number: 314-425-5651 Refer Reply to: EP/EO 7206 Date:

JAN 3 7 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
- 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

R. C. Vosticuil

District Director