



Office of Extension
and Engagement
University of Missouri

**OFFICE OF THE VICE CHANCELLOR
FOR EXTENSION AND ENGAGEMENT**

108 Whitten Hall
Columbia, MO 65211

PHONE 573-882-2394

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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 26 1972

Address any reply to:

1.4.21
Department of the Treasury

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

District Director

Internal Revenue Service

Date:

MAY 25 1972

In reply refer to:

F:1:3:38:WJB



▷ University of Missouri
Cooperative Extension Service
205 Whitten Hall
Columbia, Missouri 65201

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, Jr.

District Director

UNIVERSITY OF MISSOURI SYSTEM
COLUMBIA x KANSAS CITY x ROLLA x 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
Phillip J. Haskins, Counsel
Kathleen Murphy Markie, Counsel
Kelly Mescher, Counsel
Mark Lupe, Counsel

227 University Hall
Columbia, MO 65211
Telephone: (573) 882-3211
Fax Number: (573) 882-0050

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,

A handwritten signature in cursive script that reads "Nancie D. Hawke".

Nancie D. Hawke
Counsel

Internal Revenue Service

Department of the Treasury

**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 30 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**
- (2) 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. Voskovich

District Director