



CERTIFICATION  
PROGRAM

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PHILADELPHIA, PA 19255

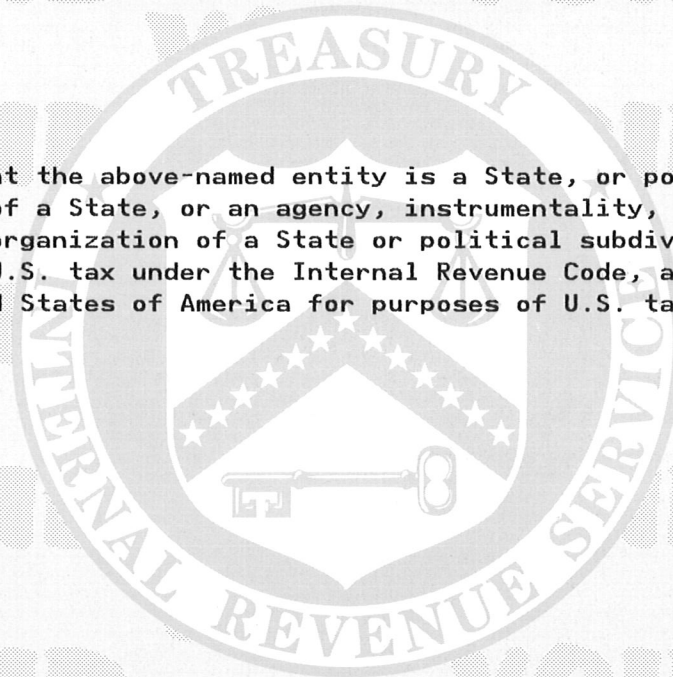
Date: March 19, 2018



000581

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



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0752255928  
Apr. 15, 2016 LTR 4076C 0  
45-6002491 000000 00  
00022000  
BODC: TE

UNIVERSITY OF NORTH DAKOTA  
TWAMLEY 312  
264 CENTENNIAL DR STOP 7127  
GRAND FORKS ND 58202-7127

UND PAYROLL

APR 18 2016

RECEIVED

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.

041756

Department of the Treasury  
Internal Revenue Service  
Memphis Campus  
Memphis, TN 37501

In reply refer to: 0352426602  
September 20, 2004  
45-6002491 000

1-800-829-0115

UNIVERSITY OF NORTH DAKOTA  
UNIVERSITY STATION BOX 8253  
GRAND FORKS, ND 58202

Taxpayer Identification Number: 45-6002491  
Tax Period(s): June 30, 2004  
Form(s): 990-T

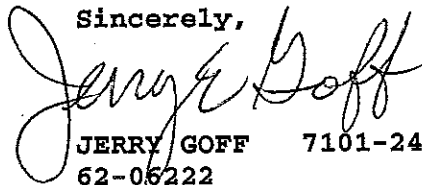
Dear Ms Berning:

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

Internal Revenue Service

Department of Treasury

District  
Director

230 S. Dearborn St., Chicago, Illinois 60604  
(312) 886-4804

The University of North Dakota  
Grand Forks, North Dakota 58202

This is in reply to your letter dated May 29, 1984.

Our records indicate that you were issued the following:

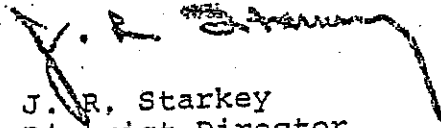
Exemption letter dated January 1949.

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