Dear Sir or Madam:

Our records show that the University of Wyoming Foundation is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted in October 1964 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code. Your organization is described in section 170(b)(1)(A)(iv) of the code.

If gross receipts for your organization reach $25,000 or more, in any one year, the organization will be required to file Form 990, Return of Organization Exempt from Income Tax.

This letter may be used to verify your tax-exempt status.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely,

W. Mann
Manager, Employee Plans and Exempt Organizations
Customer Service Section
Employer ID Number: 83-0201971
Form 990 required: yes

Dear Taxpayer:

This is in response to your request dated Jan. 10, 2017, regarding your tax-exempt status.

We issued you a determination letter in October 1964, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(iv).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).
Sincerely yours,

Kim A. Billups, Operations Manager
Accounts Management Operations 1