



July 24, 2007

To Whom It May Concern:

Minnesota State University, Mankato, as a university within the Minnesota State Colleges and Universities (MnSCU) system, receives its IRS tax exemption from Section 115 (A) of the IRS Code. By definition, gross income for tax purposes does not include revenues accruing to a state. Therefore, University income is not subject to taxation and no ruling from the IRS is necessary [as is the case for educational institutions and organizations receiving their exempt status from Section 501 (c) (3) of the IRS Code].

Should there be additional questions regarding the University's tax-exempt status, please contact me.



Anne Blackhurst, Interim Dean

Graduate Studies and Research