



Office of Vice President and General Counsel

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July 17, 2024

To Whom it May Concern:

You have inquired regarding the tax exempt status of the University of Florida.

The full legal name under which the University of Florida performs its functions as a university is "The University of Florida Board of Trustees." The University of Florida Board of Trustees ("UF") is a public body corporate and is constituted as a public instrumentality of the State of Florida. The exercise by such corporation of its powers is considered to be the performance of an essential public function. Florida Constitution, Article IX, Section 7(d); Board of Governors Resolution, March 26, 2009.

UF is an instrumentality of the State of Florida and is exempt from federal income tax. Contributions to UF are deductible pursuant to I.R.C. section 170(c)(1).

UF is similarly exempt from Florida corporate income tax (Florida Statutes section 220.13), real and personal property *ad valorem* taxes (Florida Statutes sections 196.196 and 196.199) and sales and use tax (Florida Statutes sections 212.08(6) and 212.08(7)(o)).

If you have any questions please do not hesitate to our office.

Sincerely,

A handwritten signature in black ink that reads "Michael W. Ford".

Michael W. Ford
Senior University Counsel for
Tax, Corporations, and Athletics