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VIA E-MAIL ONLY

Terry Maloy
Executive Director
Iowa Extension Council Association

Re: Tax deductibility of donations to

Dear Mr. Maloy:

This letter is in regard to your inquiry as to whether charitable contributions to the extension districts are tax deductible.

Governmental units, such as states and their political subdivisions, are tax exempt.¹ As political subdivisions of Iowa, the extension districts are tax exempt and charitable contributions to them are tax deductible as long as the funds are used for a public purpose. 26 U.S.C. § 170(c)(1). Unfortunately, the Internal Revenue Code does not define “public purpose,” but it is generally understood to mean that the contribution cannot be made to benefit a particular individual or private organization.

If there are donors who request proof that their charitable contributions are tax deductible, individual extension districts can request a “government information letter” from the IRS by calling 1-877-829-5500. The IRS provides these letters free of charge and describes the entity’s tax-exempt status. When calling to request the letter, the extension district will have to provide its name, address, and EIN.

Please be aware that there will likely be significant wait times when calling the IRS number. As a result, it may be more efficient to have someone call on behalf of all of the districts, rather than having each district call in separately.

Sincerely,

A handwritten signature in blue ink that reads 'Danya M. Keller'.

Danya M. Keller

¹ IRS guidance explaining the exempt status of governmental entities is available at <https://www.irs.gov/government-entities/federal-state-local-governments/governmental-information-letter>.