

The University of Kentucky is a tax-exempt organization because it is an agency and instrumentality of the Commonwealth of Kentucky. Charitable contributions to the University are deductible by donors, to the extent allowable by law, because the University of Kentucky is an educational organization pursuant to § 170(b)(1)(A)(ii) and a government agency pursuant to § 170(b)(1)(A)(v) of the Internal Revenue Code, when contributions are made to it in furtherance of its public mission of education, research, and service.

In all cases, the University of Kentucky recommends that you consult with and rely upon the advice of your tax professional regarding the deductibility of your contribution.

No goods or services were provided in exchange for your contribution unless otherwise specified.

Please note that with the passage of the Tax Cuts and Jobs Act of 2017, contributions made on or after January 1, 2018 may no longer be deductible for tax purposes to the extent the donor receives (directly or indirectly) the right to purchase tickets for seating at an athletic event at the University's athletic facilities. As with any contribution to the University, please consult with and rely upon the advice of your tax professional regarding the deductibility of your contribution.

The University assesses a one-time fee on non-endowed gifts to support its advancement initiatives and those of the college(s) or program(s) to which the contribution is directed.
www.kentuckycan.uky.edu/ways-to-give/advancement-fee.

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