

**Internal Revenue Service**  
**P.O. Box 2508**  
**Cincinnati, OH 45201**

**Department of the Treasury**

**Date:** March 22, 2016

**Person to Contact:** #0196814

Ms. Benjamin

**Toll-Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

59-0624458

**Form 990 Required:**

Yes

UNIVERSITY OF MIAMI  
% PAYROLL OFFICE  
PO BOX 248106  
CORAL GABLES, FL 33124

Dear Sir or Madam:

This is in response to your request dated March 15, 2016 regarding your tax-exempt status.

We issued you a determination letter in October 1943, 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)(ii).

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](http://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,



Jeffrey I. Cooper  
Director, Exempt Organizations  
Rulings and Agreements

**United States of America**

**Department of the Treasury  
Internal Revenue Service**

Date: March 23, 2016

**CERTIFICATE OF OFFICIAL RECORD**

I certify that the annexed: is a true copy of an affirmation letter dated March 22, 2016, and prepared by the Tax Exempt/Government Entities Office of the Internal Revenue Service in Cincinnati, Ohio, pertaining to University of Miami, consisting of one page

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

Sarah Jones  
Deputy Associate Director  
Governmental Liaison and Disclosure



*Renee J. Roberts*  
Renee J. Roberts  
Disclosure Specialist, Ohio  
Governmental Liaison and Disclosure