

University of Texas 4th Annual Higher Education Taxation Institute

Taxation of Investments of Colleges and Universities

Jodi R. Kessler, Massachusetts Institute of Technology
Richard A. Speizman, KPMG LLP
Amy Goodreau Williams, Duke University
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Topics

- Background
- Unrelated business income tax
- Reporting
- Discussion

Background

Duke University

- Size of endowment
- How endowment held and managed
- Types of investments
 - Domestic and international equities
 - Domestic and international fixed income
 - Domestic and international alternative investments
 - Real estate
 - Commodities
 - Private equity
 - Hedge funds
- Investments held directly and through partnerships
- Separate accounts
- Employee benefit funds

Massachusetts Institute of Technology

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Unrelated Business Income Tax

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