

Taxation of Investments of Colleges and Universities

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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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