

20131135

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

Entered

Department of the Treasury

Date: November 19, 2012

Person to Contact:

Ms Benjamin

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

04-2103547

BOSTON UNIVERSITY TRUSTEES OF  
BOSTON UNIVERSITY  
% PAYROLL DEPARTMENT  
881 COMMONWEALTH AVENUE  
BOSTON, MA 02215

Dear Sir or Madam:

This is in response to your November 16, 2012 request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in October 1937.

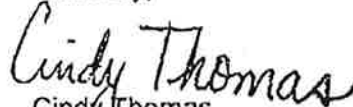
Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website [www.irs.gov/efo](http://www.irs.gov/efo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. The IRS maintains a list on our website of organizations whose tax-exempt status was automatically revoked under section 6033 (j) of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Thomas  
Manager, Exempt Organizations  
Determinations

**Internal Revenue Service**

**Department of the Treasury**

P. O. Box 2508  
Cincinnati, OH 45201

Entered in PCG

**Date:** December 24, 2002

Boston University Trustees of  
Boston University  
% Payroll Department  
881 Commonwealth Avenue  
Boston, MA 02215-1303

**Person to Contact:**

Carol Kraft - #31-01135  
Customer Service Specialist

**Toll Free Telephone Number:**  
877-829-5500

8:00 a.m. to 6:30 p.m. EST

**Fax Number:**  
513-263-3756

**Federal Identification Number:**  
04-2103547

Dear Sir:

This is in response to your request by letter on December 9, 2002, for affirmation of your organization's exempt status.

In October 1937, we issued a letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information submitted with the application, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii). That classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 587, sets forth guidelines and record keeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. Your organization must comply with this revenue procedure to maintain its tax-exempt status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, they are not automatically exempt from other federal excise taxes.

Boston University Trustees of Boston University  
04-2103547

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

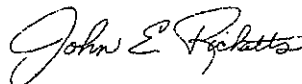
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services

Internal Revenue Service

ATTN: David Bernolt  
District  
Director

Boston University Trustees of  
Boston University  
881 Commonwealth Avenue  
Boston, MA 02215

Department of the Treasury

P.O. Box 1680, GPO Brooklyn, N.Y. 11202

Date: MAR 07 1990

Person to Contact: M. Talley

Contact Telephone Number:

1(718) 780-6622

Re: 04-2103547

• Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Boston University Trustees of Boston University

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

Eileen Jannazzo  
District Disclosure Officer

Name of Organization: Boston University Trustees of Boston University

Date of Exemption Letter: October, 1937

Exemption granted pursuant to 1954 Code section 501(c) (3) or its predecessor Code Section.

Foundation Classification (If Applicable): Not a private foundation as you are an organization described in sections 509(a) (1) and 170(b) (1) (A) (ii) of the Internal Revenue Code.

Address any reply to: J.F.K. Federal Bldg., Boston, Mass. 02203

Entered in POC

Department of the Treasury

P.O. Box 9081, J.F.K. Post Office

District Director

Internal Revenue Service

Date:

In reply refer to:

Nov. 27, 1972

AU:EO:EW



► Trustees of Boston University  
147 Bay State Road  
Boston, Mass. 02215  
Attn: Dan Finn, Vice President

Gentlemen:

This is in reply to your recent letter, requesting a copy of an exemption letter for the above organization

Due to our records retention program, a copy of the original letter is not available.

However, records in this office indicate that a determination letter was issued on October, 1937 to the above organization ruling that they were exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954.

This ruling remains in effect as long as there are no changes in their character, purpose, or method of operation.

I trust that the foregoing information will serve your purpose.

Very truly yours,

*William E. Williams*

WILLIAM E. WILLIAMS  
District Director

**Department of the Treasury**

**Internal Revenue Service  
Washington, DC 20224**

Date: **10-20-70**

In reply refer to:



**TRUSTEES OF BOSTON UNIVERSITY  
147 BAY STATE RD  
BOSTON, MA**

**02215**

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

*J. A. Zales*

Chief, Rulings Section  
Exempt Organizations Branch



## Notification Concerning Foundation Status

Do not write in this space  
(For IRS use only)

☐ Classification  
code  
☐ Letter  
code

Remove address label on  
front cover and place  
it here  
Correct name, etc. if  
necessary.  
Enter employer identifi-  
cation number at right  
only if incorrect or not  
shown on label.

Name of organization

**Trustees of Boston University**

Number and street

**147 Bay State Road**

City or town, State and ZIP code

**Boston, Massachusetts 02215**

Employer Identification Number

**04-210-3547**

Please place an "X" in the one numbered block that applies to your organization, provide any additional information called for, and return the form promptly to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155. Do not check a block until you have read the instructions and Code definitions applicable to that block. Section references are to the Internal Revenue Code of 1954.

- 1 ☐ We are a private foundation within the meaning of section 509(a). (If you are a private foundation, are you claiming status as an operating foundation within the meaning of section 4942(j)(3)? ☐ Yes ☐ No If "Yes," attach a statement setting forth all the facts upon which you base your answer including an identification of the clause of section 4942(j)(3)(B) that is applicable.)

We are not a private foundation because we are:

- 2 ☐ A church. Section 170(b)(1)(A)(i).

- 3 ☒ A school. Section 170(b)(1)(A)(iii).

- 4 ☐ A hospital. Section 170(b)(1)(A)(iii).

- 5 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii).

- 6 ☐ A Governmental unit. Section 170(b)(1)(A)(v).

- 7 ☐ An organization operated for the benefit of a college or university owned or operated by a Governmental unit. Section 170(b)(1)(A)(iv).

(Complete the Financial Schedule on page 2.)

- 8 ☐ An organization that normally receives a substantial part of its support from a Governmental unit or from the general public. Section 170(b)(1)(A)(vi).

(Complete the Financial Schedule on page 2.)

- 9 ☐ An organization that normally receives no more than  $\frac{1}{2}$  of its support from gross investment income and more than  $\frac{1}{2}$  of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions. Section 509(a)(2).

(Complete the Financial Schedule on page 2.)

- 10 ☐ An organization operated solely for the benefit of and in connection with one or more of the organizations described in 2 through 9 (or for the benefit of one or more organizations described in section 501(c)(4), (5), or (6) and also described in 9 above), but not controlled by disqualified persons other than foundation managers. Section 509(a)(3).

(Attach a statement identifying and describing the organization(s) for whose benefit you are operated and the relationship between you and the organization(s).)

- 11 ☐ An organization organized and operated to test for public safety. Section 509(a)(4).

- 12 ☒ We are not sure of our classification.

(Attach a copy of your most recently filed information return, Form 990-A, if you filed one, and a statement describing your operations and explaining why you are not sure of your classification. If you think you may be described in 7, 8, or 9, complete the Financial Schedule on page 2.)

I declare that I have examined the information entered on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. (Must be signed by a principal officer, manager, or authorized trustee of the organization.)

*Joseph L. Kibala Jr.*  
(Signature)

7/24/76  
(Date)

Vice-President of Business Affairs and Treasurer