

Department of the Treasury

Entered in PCG

Internal Revenue Service
Washington, DC 20224

Date:

10-20-70

In reply refer to:



CARLETON COLLEGE
NORTHFIELD, MINN

5591

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,

Chief, Rulings Section
Exempt Organizations Branch

Entered in PCG

Carleton College.

The exemption referred to in this letter does not apply to taxes levied under other titles or provisions of the respective revenue acts except insofar as exemption is granted expressly under those provisions to organizations enumerated in section 101 of the Revenue Act of 1936 and the corresponding sections of prior revenue acts.

Contributions made to you by individual donors are deductible by such individuals in arriving at their taxable net income, in the manner and to the extent provided by section 23(o) of the Revenue Act of 1936 and the corresponding sections of prior revenue acts. The deductibility of contributions by corporations is governed by section 23(q) of the Revenue Act of 1936.

A copy of this letter is being transmitted to the collector of internal revenue for your district.

By direction of the Commissioner.

Respectfully,

/s/ John R. Kirk

Deputy Commissioner.

MM/G-1



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR

ST. PAUL, MINNESOTA 55101

September 21, 1965

IN REPLY REFER TO
DIR:StP:A:P
CWD:df

Mr. Frank I. Wright
Business Office
Carleton College
Northfield, Minnesota

Dear Mr. Wright:

You have requested verification of exemption from Federal income tax for Carleton College.

Our records indicate that Carleton College was advised by letter dated June 6, 1938, symbols IT:RR:MM, that it was entitled to exemption from Federal income tax under section 101(6) of the Revenue Act of 1936, now section 501(c)(3) of the Internal Revenue Code of 1954.

On the basis of information contained in our files, it is our opinion that the conclusion stated in above letter remains in full force and effect. Any changes in your form of organization or method of operation should be immediately reported to your District Director in order that the effect of such changes upon your present status may be determined.

Very truly yours,

George O Lethert

George O. Lethert
District Director

U. S. TREASURY DEPARTMENT
WASHINGTON 25

JUN 6 1938

Office of
Commissioner of Internal Revenue

Address Reply To
Commissioner of Internal Revenue
And Refer to : IT:RR:ME

Carleton College,
Northfield, Minnesota.

Sirs:

Reference is made to the evidence submitted by you for use in determining whether you are entitled to exemption from Federal income taxation and whether contributions made to you are allowable deductions in the income tax returns of donors.

The evidence shows that you were incorporated in 1866 under the laws of the State of Minnesota under the name of Northfield College to impart such instruction as is usually given in the colleges of the United States with power to establish a preparatory or academical department and that your name was changed to your present one in 1872.

It is shown that you are engaged in carrying out the purposes for which you were formed; that your income consists of student fees, interest on investments and gifts and is used for the payment of salaries and other expenses; that none of your income inures to the benefit of any private shareholder or individual; and that you do not carry on propaganda or otherwise attempt to influence legislation.

Based upon the facts presented it is held that you are entitled to exemption under the provisions of section 101(6) of the Revenue Act of 1936 and the corresponding provisions of prior revenue acts. You are not, therefore, required to file returns for 1937 and prior years and future returns will not be required so long as there is no change in your organization, your purposes or your method of operation.

Any changes in your form of organization or method of operation, as shown by the evidence submitted, must be immediately reported by you to the collector of internal revenue for your district in order that the effect of such changes upon your present exempt status may be determined.