

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: MAY 19 1998

Carnegie Mellon University
5000 Forbes Ave.
Pittsburgh, PA 15213-3815

Person to Contact:
Gordon Schnur
Telephone Number:
513-241-5199
Fax Number:
513-684-5936
Federal Identification Number:
25-0969449

Dear Sir or Madam:

This is in response to your request for affirmation of your organization's exempt status.

In November 1942 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 subsequently submitted, 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.

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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.

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 concerning this matter, you may write or telephone us at the address or telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,

A handwritten signature in dark ink, appearing to read "C. Ashley Bullard". The signature is fluid and cursive, with the first name "C." being small and the last name "Bullard" being larger and more prominent.

C. Ashley Bullard
District Director

Internal Revenue Service

Entered in PCC

Department of the Treasury

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

► Carnegie Mellon University
% Payroll Dept.
5000 Forbes Avenue
Pittsburgh, Pa 15213-3816

Person to Contact:
EP/EO Tax ExaminerTelephone Number:
(410) 962-6058Refer Reply to:
EP/EO:CSU - Room 817

Date: November 25, 1994

Dear Sir/Madam:

- This is in response to your inquiry dated November 4, 1994, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective November, 1942. We have also determined that the organization is not a private foundation because it is described in section(s) 509 (a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you under section 170 of the Code.

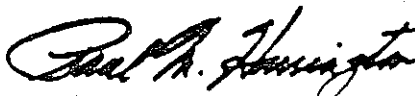
As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during the calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990, Return of Organization Exempt Form Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely,

Paul M. Harrington
District Director

**District Director
Internal Revenue Service**

Date:

In reply refer to:

October 15, 1971

AU:FA:1150

Entered in PCG

Carnegie Mellon University
5000 Forbes Avenue
Pittsburgh, Pennsylvania 15213

Gentlemen:

On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a reevaluation of your admissions policy at a later date. It also does not preclude an examination of the operations of your institution to determine if the policy as described in your statement is being implemented.

Very truly yours,

Irving Machiz
Irving Machiz
District Director

