

**Internal Revenue Service****Department of the Treasury****P. O. Box 2508  
Cincinnati, OH 45201**

Entered in PCG

**Date: October 31, 2000****Person to Contact:****Alvin Gadd 31-07339****Customer Service Representative****Toll Free Telephone Number:****8:00 a.m. to 9:30 p.m. EST****877-829-5500****Fax Number:****513-263-3756****Federal Identification Number:****53-0196583****Catholic University of America****% Controllers Office****620 Michigan Ave NE****Washington, DC 20064****Dear Sir or Madam:**

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

In January 1973, 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.

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Catholic University of America  
53-0196583

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.

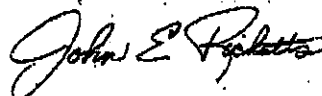
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and 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



THE CATHOLIC UNIVERSITY OF AMERICA

Office of General Counsel

Washington, D.C. 20064

(202) 319-5142

Telecopier:

(202) 319-4420

October 19, 1992

Anthony Stangert, Esq.  
Director, Law School Capital Campaign  
Keane Hall

Re: Tax status of The Catholic University of America

Dear Tony:

The University is and has received a letter dated March 27, 1941 classifying the University as an organization described in Section 101 of the Internal Revenue Code of 1939, the predecessor of Section 501(c)(3) of the Internal Revenue Code of 1986 (the Code), as amended, which is exempt from federal income taxation except with respect to "unrelated trade or business taxable income." The University, by letter from the Internal Revenue Service dated January 9, 1974, has also been classified as an organization which is not a "private foundation" as defined in Section 509 of the Code.

Neither of these two determination letters have been modified, limited, revoked or superseded. The University is in compliance with all of the terms, conditions and limitations, if any, contained in these letters. The purposes, character, activities and methods of operation of the University have not changed materially since its organization in any manner material to the University's status as a 501(c)(3) organization.

No administrative or judicial proceedings are pending or, to the knowledge of the University, threatened which may, in any way, adversely affect the classification of the University as an organization described in Section 501(c)(3) of the Code which is exempt from federal income taxation under Section 501(a) of the code and which is not a "private foundation" as defined in Section 509 of the Code.

Sincerely,

CRAIG W. PARKER  
General Counsel

Schedule A (Form 990) 1994

**Part IV Reason for Non-Private Foundation Status** (See instructions for definitions.)

The organization is not a private foundation because it is (please check only ONE applicable box):

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☒ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 3.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(iv). Enter the hospital's name, city, and state: \_\_\_\_\_
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(v). (Also complete the Support Schedule below.)
- 11a ☐ 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). (Also complete the Support Schedule below.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vii). (Also complete the Support Schedule below.)
- 12 ☐ An organization that normally receives: (a) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975, and (b) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions. See section 509(a)(2). (Also complete the Support Schedule below.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions for Part IV, line 13.)

(a) Name(s) of supported organization(s)	(b) Line number from above

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

Support Schedule (Complete only if you checked a box on line 10, 11, or 12 above.) Use cash method of accounting. *N/A*  
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 1993	(b) 1992	(c) 1991	(d) 1990	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975.					
19 Net income from unrelated business activities not included in line 18.					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22					
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described in lines 10 or 11:					
a Enter 2% of amount in column (e), line 24					
b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1990 through 1993 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts here					

(Support Schedule continued on page 3)

*The Catholic University of  
America  
Washington, DC 20064*

Person to Contact:

Taxpayer Assistance  
Telephone Number:

(301) 962-2590

Refer Reply to:

Adm. File No: *520006364*  
Date:

AUG 10 1987

The following information regarding *your organization*  
*EIN 52-0196583*  
is furnished in response to your letter dated *June 23, 1987*.

☐ We have searched our files and can find no record that the organization is exempt from Federal Income Tax. In the event the organization wishes to apply for tax-exempt status, the appropriate forms and information are attached.

☐ A search of our files indicates that the organization is exempt from Federal Income Tax under Section effective

☐ A fact sheet containing basic information about the organization's tax-exempt status is enclosed.

☐ A copy of our letter certifying the status of the organization is enclosed.

☒ 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.

☐ Your change of address has been noted in our files. Our records now indicate your address as:

*the last letter that  
had sent you. Your organization  
has been exempted since 1941.*

Sincerely yours,

*Teddy R. Kern*

Teddy R. Kern  
District Director

IT:P:T:l  
CET

MAR 27 1941

The Catholic University of America,  
Washington, D. C.

Sirs:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Accordingly, you will not be required to file returns of income unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(c) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

322M Rev. Sept. 1940