

Entered in PCG

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

DEPARTMENT OF THE TREASURY
EO Group 7212
2303 W. Meadowview Road
Greensboro, NC 27407

Date: September 23, 1996

Person to Contact:
Jim Buttonow
Contact Telephone Number:
910 378-2913

Duke University
Box 90079
Durham, NC 27708

Dear Sir or Madam:

This is in response to your request for confirmation of your exemption from Federal income tax.

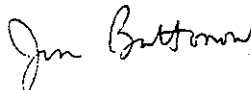
You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter dated June, 1936. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in sections 170(b)(1)(A)(ii) and 509(a)(1).

Contributions to your organization are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified, or revoked by the Internal Revenue Service. Any change in your purpose, character, or method or operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address. Also, you must comply with the provisions, guidelines, and recordkeeping requirements of Revenue Procedure 75-50, C.B. 1975-2, 587.

Thank you for your cooperation.

Sincerely,



Jim Buttonow
EO Revenue Agent

Internal Revenue Service

District
Director

Department of the Treasury
EO 7201, Stop 504-D
401 West Peachtree St., NW
Atlanta, GA 30365

Duke University
Box 40005
Durham, NC 27706-6005

Person to Contact:
Cheryl Dinsmore
Telephone Number:

Entered in PCG

(404) 331-0186
Refer Reply to:
EO:7201:HCD

Date:

March 1, 1991

Dear Sir or Madam:

This is in response to your request for confirmation of your exemption from Federal income tax.

You were recognized as an organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code by our letter dated June, 1936. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in sections 170(b)(1)(A)(ii) and 509(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address. Also, you must comply with the guidelines and recordkeeping requirements of Revenue Procedure 75-50, C.B. 1975-2, 587.

Thank you for your cooperation.

Sincerely,

Cheryl Dinsmore
Cheryl Dinsmore
Exempt Organizations
Group Manager

Duke University

Durham

North Carolina 27706

OFFICE OF THE PRESIDENT

(919) 684-2424

December 1, 1987

To whom it may concern:

This is to affirm that there has been no change in the purpose, character, or method of operation of Duke University subsequent to the issuance of the attached I.R.S. determination letters dated October 28, 1971.

Sincerely,

H. Keith H. Brodie

H. Keith H. Brodie, M.D.

Attachment

Duke University
DURHAM
NORTH CAROLINA
27706

Office of the University Counsel


March 7, 1978

TELEPHONE 919-664-3088

STATEMENT OF COMPLIANCE WITH INTERNAL
REVENUE SERVICE PROCEDURE 75-50 GOVERNING
RACIALLY NONDISCRIMINATORY POLICIES WITH
RESPECT TO STUDENTS

Duke University has been recognized by the Internal Revenue Service to be an exempt organization as defined in Section 501 (c)(3) of the Internal Revenue Code of 1954 as amended. The University has taken all necessary steps to comply with the applicable requirements of revenue procedure 75-50, IRB Number 1975-49 (December 8, 1975), governing racially nondiscriminatory policies with respect to students.

Any inquiries concerning Duke University's compliance with this revenue procedure may be addressed to the Office of the University Counsel.


E. J. McDonald
General Counsel

Address any reply to:

P. O. Box 737, Atlanta, Georgia 30301

Department of the Treasury

Entered in POG



District Director

Internal Revenue Service

Date **OCT 28 1971** | In reply refer to:
411-12:EOMF:RC

Duke University

Z. G. C. Henricksen, Vice Pres. & Treas.
Durham, North Carolina 27706

Phone Call: October 28, 1971

Your ~~UNRECORDED~~

Internal Revenue Code Section: 501(c)(3) (Formerly 101(6))

Our Exemption Letter Dated: June 27, 1939

Gentlemen:

phone call

We have received your ~~letter~~ requesting confirmation of your exemption from Federal income tax.

You were granted exemption from Federal income tax under the above cited section of the Internal Revenue Code.

The tax exempt status granted by our letter referred to above is currently in effect and will remain in effect until terminated, modified or revoked by the Internal Revenue Service.

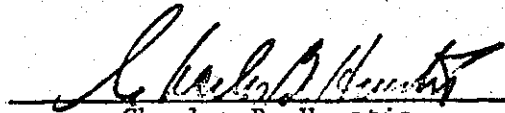
Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Thank you for your cooperation.

Sincerely yours,

Rena M. Catron
Exempt Organizations Specialist

I hereby certify that the attached copy of a letter dated August 10, 1950, signed for E.L. McLarney, Deputy Commissioner, by R.C. Dunlap, Chief of Section, of the Office of Commissioner of Internal Revenue, and copy of a letter dated June 27, 1939, signed by W.T. Sherwood, Acting Deputy Commissioner, are true and correct copies of originals on file in the vault in the Treasurer's Office of Duke University



Charles B. Huestis
Vice President for
Business and Finance
Duke University
Durham, N.C.

Sworn to and subscribed

before me this 9th. day
of February 1967

 (Seal)
Notary Public
Patricia Silver

My commission expires January 11, 1968

Address Reply to
Commissioner of Internal Revenue
and Refer to: IT:P:ER
GCK

August 10, 1950

Duke University
c/o G. C. Henricksen, Assistant
Business Manager and Comptroller
Durham, North Carolina

Gentlemen:

Reference is made to your letter dated June 7, 1950, requesting copies of Bureau rulings to you dated May 9, 1928, and June 27, 1939.

The Bureau is unable to comply with your request with respect to Bureau ruling of May 9, 1928, since part of the file in your case was among those destroyed pursuant to an authorization from Congress. However, a copy of Bureau ruling dated June 27, 1939, is enclosed.

The records of this office disclose that by Bureau ruling dated May 9, 1928, you were held to be entitled to exemption from Federal income tax under the provisions of Section 231(6) of the Revenue Act of 1926 and corresponding provisions of prior revenue acts. That ruling was affirmed under the provisions of Section 101(6) of the Revenue Act of 1936 by Bureau ruling dated June 27, 1939.

So long as there is no change in your character, the purposes for which you were organized, or your method of operation, such rulings will remain in effect.

In accordance with such rulings contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code, and corresponding provisions of prior revenue acts. Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and corresponding provisions of prior revenue acts.

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

Very truly yours,
E. L. McLarney, Deputy Commissioner
By: R. C. Dunlap (signed)
Chief of Section

Enclosure:
Copy of Bureau Ruling
dated June 27, 1939.

C
O
P
Y

IT:P:T-1
HVE

C
O
P
Y

(Mailed)
June 27, -1939

Sirs:

Reference is made to the questionnaire and supporting data submitted in response to the request of the Bureau for the purpose of determining whether the exemption from income taxation under the provisions which now appear in Section 101 of the income tax law, to which you have heretofore been held to be entitled, is equally applicable under the Revenue Act of 1936.

Careful consideration has been given to the evidence submitted and as it appears that there has been no change in your form of organization or activities which would affect your status, the previous ruling of the Bureau holding you to be exempt from filing returns of income is affirmed under the Revenue Act of 1936.

By direction of the Commissioner.

Respectfully,

(signed) W. T. Sherwood

Acting Deputy Commissioner

HVE/AMC-3