

#20110020

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201

MAR 01 2011

Date:

FEB 14 2007

Person to Contact - ID#:

Richard Tellez - 95-03255

Contact Telephone Numbers:

877-829-5500 Phone

Federal Identification Number:

54-1603842

Michele A. W. McKinnon
McGuire, Woods LLP
901 East Cary Street
Richmond, Virginia 23219

Re: George Mason University Foundation Inc

Dear Sir or Madam:

Thank you for the information recently submitted requesting a change in public charity classification from activities. We have made it part of your file.

Based on information submitted you have met the requirements to change your public charity classification from 509(a)(1) & 170(b)(1)(A)(vi) to 509(a)(1) & 170(b)(1)(A)(iv) as being operated for the benefit of a college or university that is owned or operated by a governmental unit.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future changes in the character, purposes, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Internal Revenue Service

Entered in POC

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: February 14, 2001

George Mason University Foundation, Inc.
4400 University Dr Ste D201 MS 1A3
Fairfax, VA 22030

Person to Contact:
Pat Mahan 31-04019
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 5:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
54-1603842

Dear Sir or Madam:

This letter is in response to your telephone request of February 14, 2001, for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in May 1992 granted your organization exemption 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)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

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 to 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, these organizations are not automatically exempt from other federal excise taxes.

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.

George Mason University Foundation, Inc.
54-1603842

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.

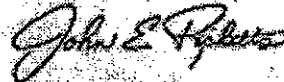
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and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

Entered in POG

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: September 26, 1996

Employer Identification Number:
54-1603842

DLN:

316263189

Contact Person:

MRS. M. SMITH

Contact Telephone Number:

(410) 962-7756

Our Letter Dated:

May 13, 1992

Addendum Applies:

Yes

THE GEORGE MASON UNIVERSITY
FOUNDATION INC
4400 UNIVERSITY DR
FAIRFAX, VA 22030-4443

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

OCT 21 1996

Part III Statements About Activities (See page 2 of the instructions.)

Yes No

1	During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities. \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.	1		X
2	During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.) SEE STATEMENT 22			
a	Sale, exchange, or leasing of property?	2a	X	
b	Lending of money or other extension of credit?	2b		X
c	Furnishing of goods, services, or facilities?	2c	X	
d	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X	
e	Transfer of any part of its income or assets?	2e		X
3 a	Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) SEE STATEMENT 23	3a		X
b	Do you have a section 403(b) annuity plan for your employees?	3b		X
4	Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)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.)
- 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)(v).
- 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)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 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** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives: (1) 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, and (2) 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. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 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 page 5 of the instructions.)

(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 page 6 of the instructions.)

Internal Revenue Service

Entered in PCC

Department of the Treasury

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

► The George Mason University
Foundation, Inc.
4400 University Drive
Fairfax, Virginia 22030-4443

Employer Identification Number:

54-1603842

Person to Contact:

EP/EO Tax Examiner

DOAN CAIN

Telephone Number:

(410) 962-9058

Internal Revenue Code

Section: 501(c)(3)

* 509(a)(1) & 170(b)(1)(A)(vi)

Date: May 20, 1994

Dear Sir/Madam:

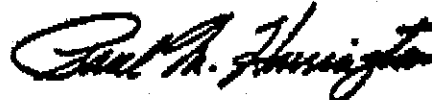
Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future changes in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



Paul M. Harrington
District Director

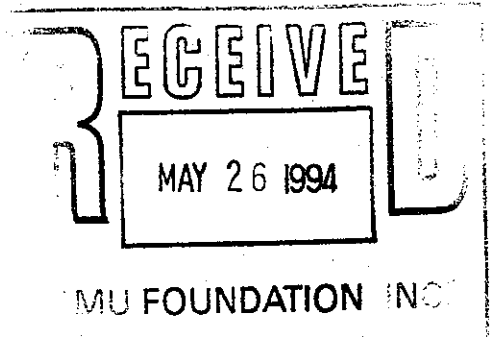
Item ChangedFromTo

Name Changed

George Mason University
Educational Foundation, Inc.

As Shown Above

* Advance Ruling Inds: June, 1996



INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Entered in PCG

Date: MAY 13 1992

THE GEORGE MASON UNIVERSITY
EDUCATIONAL FOUNDATION INC
MASON HALL ROOM D101
FAIRFAX, VA 22030-4444

Employer Identification Number:
54-1603842

Contact Person:
R MEDLEY

Contact Telephone Number:
(410) 962-4774

Accounting Period Ending:
June 30

Foundation Status Classifications:
509(a)(1)

Advance Ruling Period Begins:
November 21, 1991

Advance Ruling Period Ends:
June 30, 1996

Addendum Applies:
YES

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

THE GEORGE MASON UNIVERSITY

You are required to make available for public inspection a copy of your exemption application, and supporting documents, and this exemption letter. If you are required to file an annual information return, you are also required to make a copy of the return available for public inspection for three years after the return is due. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

Guidelines under which private foundations may rely on this determination, for gifts, grants, and contributions made after March 13, 1989, were liberalized and published in Rev. Proc. 89-23, Cumulative Bulletin 1989-1, page 844.

Internal Revenue Service

District
Director

OCT 24 1979

OFFICE OF THE VICE PRESIDENT
FOR UNIVERSITY DEVELOPMENT

Department of the Treasury

31 Hopkins Plaza, Baltimore, MD 21201

Entered in PCG

Person to Contact: G. Whelittle

Telephone Number: 301 962 4787

Refer Reply to: E:EO:7204

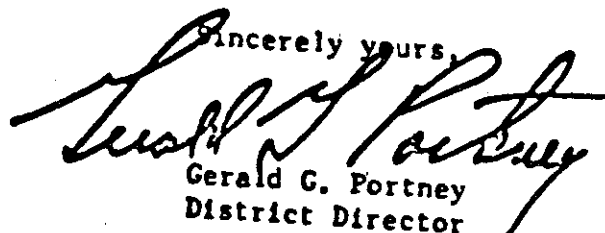
Date: October 23, 1979

The George Mason University Foundation,
Incorporated
4400 University Drive
Fairfax, Virginia 22030

The following information regarding reissue of exemption letter
is furnished in response to your letter dated October 9, 1979

- ☐ 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 501(c)(3) of the Code and is not a private foundation under section 509(a)(1) and 170(b)(1)(A)(vi). effective December 15, 1960.
- ☐ 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:
- ☒ This letter may also be used to certify the status of the organization.
- Note: Only one determination letter is issued to an organization. Updating of the organization's original exemption letter is accomplished by issuing letters (such as the L-225 issued for your name change) which recognize any amendments to the organization's structure, activities or name change.

Sincerely yours,


Gerald G. Portney
District Director

Internal Revenue Service

In reply, refer to:

October 7, 1976 EO: 7204: M.H. Stephens
Telephone: 301-962-4773

George Mason University
Attn: Mr. Henry P. Adams
4400 University Drive
Fairfax, Virginia 22030

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13/6 OCT 11 AM '10: 42

BUSINESS OFFICE
GEORGE MASON COLLEGE