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Internal Revenue Service
District Director

Department of the Treasury

Date: DEC 19 1985



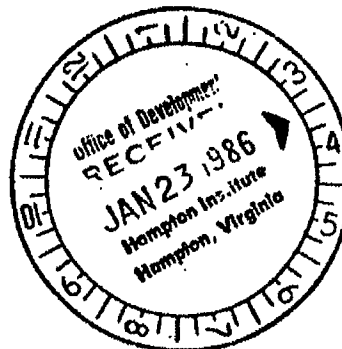
JUL 18 2011

Date of Exemption:

October 17, 1944

Internal Revenue Code Section: 501(c)(3)

Hampton University
Office of the Vice President for
Business Affairs and Treasurer
Hampton University
Hampton, VA 23668



Gentlemen:

Thank you for submitting the information shown below. 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 change 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,

Tudley R. Kern
District Director

Item Changed

From

To

Name

Hampton Institute

Hampton University

Internal Revenue Service

Department of the Treasury

District
Director

31 Hopkins Plaza, Baltimore, MD 21201

▷ The Hampton Institute
Hampton Virginia

Person to Contact:

S. Geller
Telephone Number:

(301) 962-4787
Refer Reply to:

E:EO:7204
Date:

MAY 01 1978

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EIN: 54-0505990

Gentlemen:

This is in response to a letter received from your director of fiscal affairs and treasurer, Mr. Lucius C. Wyatt, requesting an updated letter indicating your current tax-exempt status.

Our records show that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954. This exempt status was originally granted to you on October 17, 1944, under section 103(6) of the Revenue Act of 1939.

It has been further determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are a school described in sections 509(a)(1) and 170(b)(1)(A)(ii).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you wish to obtain information about your status as regards excise taxes, please write to: Internal Revenue Service, Chief Audit Division, P. O. Box 10067, Richmond, VA. 23240.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devices, transfers, or gifts to you or for your 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.

If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in you name or address.

If your gross receipts each year are normally more than \$10,000 you

The Hampton Institute

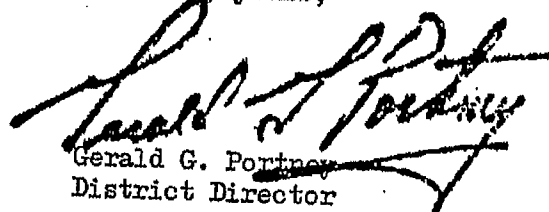
are required to file Form 990, Return of Organization Exempt from Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2, page 587, sets forth guidelines and recordkeeping requirements for determining whether private schools exempt from tax have racially nondiscriminatory policies as to students. You must comply with this Revenue Procedure.

Please keep this letter in your permanent files with your original exemption letter.

Sincerely yours,


Gerald G. Portner
District Director