

20160112

Internal Revenue Service**Department of the Treasury****P. O. Box 2508
Cincinnati, OH 45201****Date: August 16, 2002****Person to Contact:**
Gordon Schnur 31-07654
Customer Service Specialist**Toll Free Telephone Number:**
8:00 a.m. to 6:30 p.m. EST
877-829-5500**Fax Number:**
513-263-3756**Federal Identification Number:**
35-6001673**Indiana University
Financial Management Services
400 E. 7th St., Rm 501
Bloomington, IN 47405-3024****Dear Sir or Madam:**

This letter is in response to your request 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 1968 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 section 509(a)(2).

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.

Our records also indicate that a determination letter dated September 16, 1971, determined that your organization is not required to file a Form 990, Return of Organization Exempt from Income Tax.

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.

-2-

Indiana University
35-6001673

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.

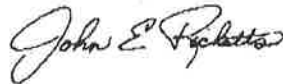
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and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

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

RECEIVED

Date: April 18, 1991

Person to Contact:

Lois Parrott

Telephone Number:

(513) 684-3957

Refer Reply to:

EP/EO

Employer Identification Number:

35-1790432

APR 23 1991

IN ACCOUNTING

Indiana University
212 Bryan Hall
Bloomington, IN 47401-3848

Entered in PCG

Dear Sir or Madam:

This is in response to your recent inquiry concerning your status with regard to Federal income tax.

We have no record of having issued a determination with respect to this matter. However, your letter indicates that you are a governmental instrumentality or a political subdivision of a State.

Governmental instrumentalities and political subdivisions of States are not subject to Federal income tax because they are described in section 115 of the Internal Revenue Code of 1986.

Governmental instrumentalities and political subdivisions of States may receive donations which are tax deductible to the donors under section 170(c) of the Code.

Organizations which are described in section 501(c)(3) of the Code may make grants to governmental instrumentalities and political subdivisions of States. Such grants do not jeopardize the exempt status of the grantors because section 170(b)(1)(A)(v) of the Code provides that governmental instrumentalities and subdivisions of States are not private foundations.

If you have any questions on this matter, please call me at the telephone number shown above.

Sincerely yours,

Lois Parrott

Taxpayer Service Representative



INDIANA UNIVERSITY

OFFICE OF THE TREASURER
Tax Management and Treasury Accounting
The Poplars
400 East Seventh Street
Bloomington, Indiana 47405-3085
(812) 855-0709
FAX: (812) 855-9779

September 17, 1991

Dear Sir or Madam:

Enclosed is information relating to the tax exempt status of Indiana University.

FEDERAL INCOME TAX

Attached to this letter is a copy of letters of determination from the Internal Revenue Service stating that Indiana University is a qualified tax exempt organization under Internal Revenue Code Section 501(c)(3). This exempt status does not preclude the University from being obligated to pay tax on unrelated business income under Internal Revenue Code Sections 511 and 512. Indiana University is also exempt under the Code from filing Form 990.

INDIANA GROSS RETAIL TAX (SALES TAX)

As an instrumentality of the State, Indiana University is exempt from paying sales tax on purchases used in the performance of its governmental function, which includes teaching, research and public service. A copy of a blanket sales tax exemption form is attached. This exemption does not pertain to food purchased for non-student functions.

INDIANA PERSONAL AND REAL PROPERTY TAXES

With respect to property owned by the State of Indiana or its agencies, such as Indiana University, Indiana Code Section 6-1.1-10-2 states that "except as otherwise provided by law, the property owned by this State or a State Agency is exempt from property taxation".

Property owned by Indiana University is considered as being owned by "the State of Indiana or its agencies". It is the opinion of Indiana University that the above provision of the Indiana Code precludes Indiana University from being subject to property tax on property, both real and personal, that is wholly owned by Indiana University.

If any additional information is needed with respect to the tax exempt status of Indiana University please contact me at the number listed above.

Sincerely,

A handwritten signature in dark ink, appearing to read "Stewart T. Cobine".

Stewart T. Cobine, Director
Tax Management & Treasury Accounting

Internal Revenue Service

Department of the Treasury

District
Director

575 N. Pennsylvania St., Rm. 685
Indianapolis, IN 46204

Treasurer of Indiana University
Bryan Hall
Bloomington, IN 47405


Person to Contact:
Louis P. Jehn
Telephone Number:
(317) 269-7580
Refer Reply to:
EP/EO Division
Date:
September 25, 1987

Dear Sir or Madam:

The attached letter from the Internal Revenue Service dated September 16, 1971, is the most recent letter issued by the Internal Revenue Service with regard to Indiana University being a Section 501(c)(3) organization under the Internal Revenue Code of 1954.

Indiana University continues to qualify as a Section 501(c)(3) organization under the September 16, 1971 letter.

Sincerely,

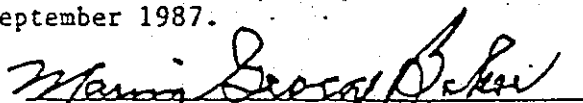


Louis P. Jehn
Acting Group Manager

State of Indiana)
) SS:
County of Marion)

Before me, the undersigned, a Notary Public for Marion County, State of Indiana, personally appeared Louis P. Jehn and being first duly sworn by me upon his oath, says that the facts alleged in the foregoing letter are true.

Signed and sealed the 25th day of September 1987.


Marvin George Baker, Notary Public
County of Residence: Marion

My Commission Expires:
May 13, 1990

Entered



Internal Revenue Service
Washington, D.C. 20544

Date:

SEP 16 1971

In reply to:

T:MS:EO:R:3

The Trustees of Indiana University
Bryan Hall
Bloomington, Indiana 47401

EIN 35-6001673 W DO 31

Attention: Mr. J. A. Franklin,
Vice-President &
Treasurer

Gentlemen:

This is in reply to a request, dated August 10, 1971, for a ruling submitted on your behalf by Mr. Franklin that (1) The Trustees of Indiana University is a wholly owned instrumentality of the State of Indiana which qualifies for exemption under section 501(c)(3) as a separately organized counterpart of an organization described in that section and (2) it is not required to file an annual information return, Form 990-A.

Our ruling letter dated June 17, 1968, ruled as requested above. The purpose for the present ruling request is to update the June 17, 1968 ruling, thereby establishing that the Tax Reform Act of 1969 did not change the tax status of The Trustees of Indiana University.

Assuming that there has been no change in the organization or operation of The Trustees of Indiana University, our ruling letter of June 17, 1968, remains in effect as to the tax status of the organization. Further, section 1.6033-2 (g) of the Income Tax Regulations provides that annual returns are not required to be filed by an organization exempt from taxation under section 501(a) which is a State institution, the income of which is excluded from gross income under section 115(a) of the Code.

Sincerely yours,

Robert T. Dodd

Acting Chief, Rulings Section
Exempt Organizations Branch

