

Attachment A:  
Marquette's IRS letters:  
Tax-exempt status

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: July 30, 2010

Person to Contact:

Roger Meyer

ID # 0110429

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

39-0806251

MARQUETTE UNIVERSITY  
% DENNIS BUTLER COMPTROLLER  
PO BOX 1881  
MILWAUKEE, WI 53201-1881

Dear Sir or Madam:

This is in response to your request of July 20, 2010, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in February 1970 that recognized you as exempt from Federal income tax, and reflect that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, 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 you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Cindy Thomas  
Manager, Exempt Organizations  
Determinations

Address any reply to: Federal Building and U. S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101

Department of the Treasury

District Director  
Internal Revenue Service

Date: AUG 15 1977 In reply refer to: EP/EO:TS JAT:km  
612-725-58



Entered in POG

Marquette University  
615 North 11th Street  
Milwaukee WI 53233

Gentlemen:

Form Number: 990  
Periods Ended: June 30, 1975

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

District Director

Department of the Treasury

District Director

Internal Revenue Service

Date

June 29, 1971

In reply refer to:

A:F:211 DJR:man



Marquette University  
615 North 11th Street  
Milwaukee, Wisconsin 53233

Gentlemen:

On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a reevaluation of your admissions policy at a later date. It also does not preclude an examination of the operations of your institution to determine if the policy as described in your statement is being implemented.

Very truly yours,

*George O. Lethart*

District Director

Internal Revenue Service  
Washington, DC 20224

Date:

10-20-70

In reply refer to:



MARQUETTE UNIVERSITY  
615 NORTH 11TH STREET  
MILWAUKEE, WIS

532

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section  
Exempt Organizations Branch

OCT 26 1970

FORM M-0714 (10-70) (CONTINUOUS)

Department of the Treasury

Director

Internal Revenue Service

Date:

In reply refer to:

February 4, 1970

MILW-EO-70-26 JGB:jg



Marquette University  
615 North 11th Street  
Milwaukee, Wisconsin 53233

Gentlemen:

Based on information supplied, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. This determination assumes your operations will be as stated in your exemption application.

We are not determining whether you are a private foundation as defined in new section 509(A) of the Code. Your attention is invited to new section 508(B) of the Code which sets forth requirements for establishing that an organization exempt under section 501(c)(3) is not a private foundation. When procedures are developed to implement these new requirements, we will advise you how to proceed to notify the Internal Revenue Service if you do not believe yourself to be a private foundation.

You are not required to file Federal income tax returns so long as you retain an exempt status 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. We are not determining in this letter whether any of your present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

You are required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the close of your annual accounting period.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

Any changes in operation from those described, or in your character or purposes, must be reported immediately for consideration of their effect upon your exempt status. You must also report any change in your name or address.

Form **637**  
(Rev. July 1973)

Department of the Treasury  
Internal Revenue Service

# Registration for Tax-Free Transactions Under Chapter 32 of the Internal Revenue Code

This Application Should Also Be Used by Producers and Importers  
of Gasoline and Manufacturers of Lubricating Oil

For District Director's Use Only  
**39-73-0537-F**  
**No.**

Please type or print

Name of individual, corporation, partnership, association, etc.

MARQUETTE UNIVERSITY

Name under which business is operated

MARQUETTE UNIVERSITY

Business address (Number and street)

615 North 11 Street

City, State, and ZIP code

Milwaukee, Wisconsin 53233

RECEIVED

NOV 21 1973

39 DIRECTOR OF INT  
MILWAUKEE  
AUDIT DIVISION

Social Security or Employer Identification Number

39-0806251-N

Will you be required  
to file Form 7207 ☐ Yes ☒ No

File this application in duplicate  
with your District Director of Internal  
Revenue. See the instructions on  
pages 2 and 4.

Application is hereby made for a Certificate of Registry in the name(s) indicated above. The applicant is a:

☐ Manufacturer ☐ Producer ☐ Importer ☐ Wholesaler ☐ Jobber ☐ Selling or ☒ Purchasing (specify type of  
☐ Retailer ☒ Other (specify) Non-profit Educational Institution product) Equip. & Supplies

The applicant affirms that use of articles purchased or sold tax-free is to be for the exempt purposes specified in the applicable provisions of the law and regulations and understands that misuse of this certificate will lead to its revocation and/or the penalties provided by law.

See item 2 on page 2 and check applicable letter(s). I qualify as a:

☐ a, ☐ b, ☐ c, ☐ d, ☐ e, ☒ f, ☐ g, ☐ h, ☐ i, ☐ j, ☐ k, ☐ l, ☐ m, and/or ☐ n (other—specify)     

Under the penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief it is true, correct, and complete.

Signature A. J. Cieri  
A. J. Cieri

Title Director of Finance

Date 11-19-73

District Director's Validation

A certificate of registry for the above applicant is approved and issued under the number shown.

TE Coates

By R. House

DEC 12 1973

District Director of Internal Revenue

DUPLICATE

Form 637  
(Rev. Oct. 1955)

U. S. Treasury Department—Internal Revenue Service

# CERTIFICATE OF REGISTRY

Manufacturer, Producer, or Vendee of Articles Taxable Under  
Chapter 32, Internal Revenue Code of 1954

Registry No.

A-159347

## OFFICE OF DISTRICT DIRECTOR OF INTERNAL REVENUE

Wisconsin

December 6, 1960

This certifies that Marquette University (Name)

is a Non-profit Educational Institution of articles, the sale or use of which is subject to tax  
(Manufacturer, producer, importer, wholesaler, jobber, or retailer)  
under Chapter 32, Internal Revenue Code of 1954, and has registered with the undersigned District Director of  
Internal Revenue with respect to the business located at 615 N. 11 St.

Milwaukee, Wisconsin

as required by Regulations 44 and 46, as revised.

Articles or parts of articles may be purchased tax free only in cases where a properly executed exemption  
certificate furnished the vendor by this registrant shows the registration number and the Internal Revenue District  
appearing on this certificate of registry.

W. S. Stumpf  
(District Director of Internal Revenue)

By

(Name)

(Title)