



Department of the Treasury
Internal Revenue Service

P.O. Box 2508, Room 4010
Cincinnati OH 45201

In reply refer to: 4077550279
June 09, 2009 LTR 4168C 0
38-6005984 000000 00 000

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BODC: TE

MICHIGAN STATE UNIVERSITY
% BETH POWERS
394 ADMINISTRATION BUILDING
E LANSING MI 48824-1046



022918

Employer Identification Number: 38-6005984
Person to Contact: Sophia Brown
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Apr. 09, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in January 1942, that recognized you as exempt from Federal income tax, and discloses 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(s) 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 yours,

Cindy Westcott
Manager, EO Determinations

Internal Revenue Service

~~JUL 06 2007~~
Entered

Date: January 17, 2006

MICHIGAN STATE UNIVERSITY
% VP FINANCE OPERATIONS & TREASURY
350 ADMINISTRATION BLDG
EAST LANSING MI 48824-1046

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

Person to Contact:

Ms. Lumpkins # 31-08344
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

38-6005984

Dear Madam:

This is in response to your request of January 17, 2006, regarding your organization's tax-exempt status.

In January 1942 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a school under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Janna K. Skufca

Janna K. Skufca, Director, TE/GE
Customer Account Services

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: May 1, 2003

Michigan State University
Payroll
% VP Finance Operations & Treasury
350 Administration Bldg
E Lansing, MI 48824-1046

Person to Contact:
Richard E. Owens 31-00913
Customer Service Representative
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:
38-6005984
Accounting Period Ends:
June 30

Dear Sir or Madam:

This is in response to your request of May 1, 2003, regarding your organization's tax exempt status.

In January 1942, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

We classified your organization as a publicly supported organization, and not a private foundation, because it is described in sections 501(c)(3) and 170(b)(1)(A)(ii) of the Code. This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

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.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more the organization pays to each of its employees during a calendar year. There is no liability 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. If you have any questions about excise, employment, or other federal taxes, please let us know.

Entered

-2-

Michigan State University
38-6005984

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.

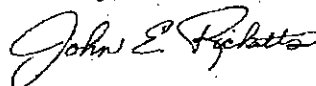
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, *Exempt Organization Business Income Tax Return*. 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. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the 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 permanent records of the organization.

If you have questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

MICHIGAN STATE UNIVERSITY

Vice President for Finance and Operations and Treasurer
Contract & Grant Administration
302 Administration Building
East Lansing, Michigan 48824-1046

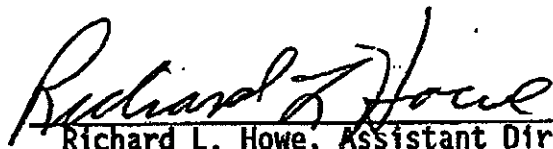
Telephone • 517 353-6423
Fax • 517 353-9812

January 17, 1992

CERTIFICATE

This is to certify that there has been no change in the purpose, character, or method of operation of Michigan State University since the Internal Revenue Service determined on May 24, 1974 that it was exempt under section 501(c) (3) of the Internal Revenue Code.

Signed



Richard L. Howe, Assistant Director
Contract & Grant Administration

193

Department of the Treasury

Entered in PCG

Internal Revenue Service

Washington, DC 20224

Date: 24 MAY 1974

In reply refer to:

T:MS:EO:R:1-1



Phone Contact: M. Moritz
Phone Number: 202-964-3993

DO 38

Michigan State University
Mr. Robert Lockhart
Office of the Comptroller
305 Administration Building
East Lansing, Michigan 48823

Gentlemen:

Based on the information you submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a)(1) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will continue as presented in your original application for exemption under section 501(c)(3) of the Code. Any changes in your purposes, character or method of operation must be reported to the District Director, Detroit who is your key District Director for exempt organization matters.

We are notifying your key District Director of this action.

Sincerely yours,

Milton Cerny
Chief, Rulings Section 1
Exempt Organizations Branch



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

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1/15/65 - 1/18*

Entered in PCG

JAN 13 1965

IN REPLY REFER TO
T:R:EO:S

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Board of Trustees of Michigan State
University
(formerly Board of Trustees of
Michigan State University of
Agriculture and Applied Science)
Box 311
East Lansing, Michigan
Gentlemen:

We appreciate your cooperation in submitting the above mentioned material, which we have noted on our records and made a part of our files.

In accordance with the requirements for retaining an exempt status any future changes in your organization's character, purposes, method of operation, name or address should also be brought to the attention of your District Director.

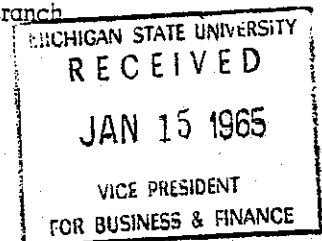
The above ruling is applicable to you under your present name.

Very truly yours,

R. J. Stakem

Chief, Exempt Organizations Branch

DATE OF EXEMPTION 1-2-42	1954 I.R. CODE SECTION 501(C)(3)
MATERIAL Change of Name Document	
FILE MATERIAL WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Detroit, Michigan	



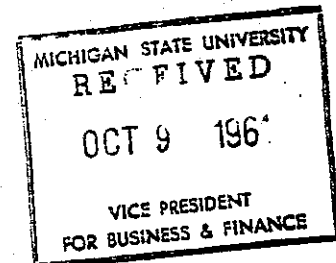


U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

✓ *Kush*
IN REPLY REFER TO
T:R:EO:3-JN

OCT 4 1961

Board of Trustees of Michigan State
University of Agriculture and
Applied Science
Box 311
East Lansing, Michigan



Gentlemen:

Consideration has been given to your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records show that on January 2, 1942, it was held that the Michigan State College of Agriculture and Applied Science was an instrumentality of the State of Michigan, and as such was not subject to Federal income tax and was not required to file income tax returns. On July 18, 1957, the organization was advised that the ruling of January 2, 1942 remained in full force and effect under its new name, as changed on July 1, 1955, of Michigan State University of Agriculture and Applied Science.

You indicate that the reason you are applying for exemption under section 501(c)(3) of the Code is that your employees desire to avail themselves of the tax treatment provided under section 403(b) of the Code.

The State Board of Agriculture was constituted a body corporate by Section 7 of Article XI of the Constitution of the State of Michigan adopted in 1908 to operate the Michigan State University. Section 8 of the aforementioned Article XI provided that the board shall have the general supervision of the college and the direction and control of all agricultural college funds, as well as shall perform such other duties as may be prescribed by law. By means of Act #37, Public Acts of 1955, approved by the Governor of Michigan, on April 21, 1955, the name was changed to Michigan State University of Agriculture and Applied Science. On April 6, 1959, amendments were made to sections 7 and 8 of Article XI of The Michigan State Constitution which changed the name of the governing body of Michigan State University to the Board of Trustees of Michigan State University of Agriculture and Applied Science, effective May 6, 1959.

Board of Trustees of Michigan State - 2 -
University of Agriculture and
Applied Science

After careful consideration of all the evidence presented including the provisions of the law under which you operate, it is concluded that you are an instrumentality of the State of Michigan, and that you are also exempt under section 501(c)(3) of the Code. If all the conditions described under section 403(b) of the Code are met at the time annuity premiums are paid by the Board of Trustees of Michigan State University of Agriculture and Applied Science, the amounts so paid to purchase an annuity contract for an employee would be excludable from the current income of the employee to the extent of the "exclusion allowance" provided under section 403(b)(2) of the Code. This ruling modifies our ruling of January 2, 1942.

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 sections 2055, 2106 and 2522 of the Code.

Your District Director is being advised of this action.

Very truly yours,

John W. L. Littleton
Director, Tax Rulings Division