

P. O. Box 2508
Cincinnati, OH 45201

Date: May 30, 2000

Mississippi State University
P.O. Box 5227
MS State University, MS 39762-5227

Person to Contact:
Bob Edwards 31-04014
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
64-6000819

Entered

COPY

Dear Sir or Madam:

This is in response to your request for affirmation of your organization's exempt status.

In February 1960, we issued a letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information submitted with the application, 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)(ii). That 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.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 587, sets forth guidelines and record keeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. Your organization must comply with this revenue procedure to maintain its tax-exempt status.

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 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, they 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.

Mississippi State University
64-6000819

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.

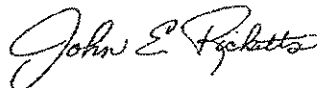
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and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



Mississippi State UNIVERSITY

Office of Internal Audit

January 26, 2000

To Whom It May Concern:

From: Don Zant
Director

DZ

Re: Mississippi State University's Establishment and Federal Status

Mississippi State University was established as stated in Mississippi Code of 1972, § 37-113-3, "The state institution of higher learning, as incorporated by an act of the legislature, approved February 28, 1878, by the name of the "Agricultural and Mechanical College of Mississippi," and established in pursuance of that act, shall continue to exist as a body-politic and corporate, by the name of the "Mississippi State University of Agriculture and Applied Science," with all its property and the franchises, rights, powers, and privileges heretofore conferred on it by law, or properly incident to such a body and necessary to accomplish the purpose of its creation; said university may receive and hold all real and personal property conveyed to it for such purpose."

Mississippi State University received a tax/reporting determination letter from the U.S. Treasury Department - Internal Revenue Service on February 15, 1960 which states the following "It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of Section 501 (c), (3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for educational purposes."

Internal Revenue Service

Department of the Treasury

Entered in PCG

District
Director

275 Peachtree St., NE, Atlanta, Ga. 30305

George L. Verrall
Mississippi State University
P.O. Drawer 5227
Mississippi State, Mississippi 39762

Person to Contact:
Carman Avery
Telephone Number:
(404) 221-4516
Refer Reply to:

EO:7201
Date:

MAR 31 1982

MISSISSIPPI
STATE
UNIVERSITY

APR 2 '82

RECEIVED
* Vice President
For Business AffairsMISSISSIPPI
STATE
UNIVERSITY

APR -7 1982

RECEIVED
OFFICE OF THE
COMPTROLLER

Dear Mr. Verrall:

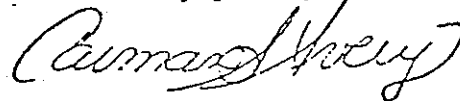
This is in response to your letter of February 18, 1982, concerning the exemption from Federal income tax of Mississippi State University.

Organizations which are instrumentalities or political subdivisions of a state which have been delegated the right to exercise part of the sovereign power of the state are not subject to Federal income tax as stated in Section 115 of the Internal Revenue Code.

Contributions made payable to such an instrumentality or political subdivision of the state are deductible by the donors as provided under Sect 170 of the Code if the contribution or gift is made exclusively for public purposes.

If we can be of further assistance, please let me know.

Sincerely yours,



Carman S. Avery
EO Specialist

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

6/23/71

In reply refer to:



MISSISSIPPI STATE UNIVERSITY
P.O. BOX 5227
STATE COLLEGE, MISSISSIPPI 39762

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



U. S. TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR

JACKSON, MISSISSIPPI

February 15, 1960

IN REPLY REFER TO
434:WCE:emo

JAC-EO-60-5

Mississippi State University
State College, Mississippi

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to District Director of Internal Revenue, Jackson, Mississippi, in order that their effect upon your exempt status may be determined.

It will not be necessary for you to file the annual return of information, Form 990-A, generally required of organizations exempt under Section 501(c)(3) of the 1954 Code, as you come within the specific exceptions contained in Section 6033(a) of the 1954 Code.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by Section 170 of the Code.

Bequests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the taxable estate of a decedent for estate tax purposes in the manner and to the extent provided by Section 2055 of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in Section 2522 of the Code.

Very truly yours,

J. W. Patty

Chief, Audit Division