

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Entered in PCG

Date: AUG 13 1991

MONTCLAIR STATE COLLEGE
FOUNDATION INC
C/O ROBERT J HILLIARD
MONTCLAIR STATE COLLEGE
UPPER MONTCLAIR, NJ 07043

Employer Identification Number:
22-6017209
Contact Person:
MRS. K. FENTON
Contact Telephone Number:
(301) 962-7756

Date of Exemption:
July 11, 1960
Internal Revenue Code
Section 501(c)(3)

Dear Applicant:

Thank you for submitting the information shown on the enclosure. 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,

H. J. Lightower

District Director

MONTCLAIR STATE COLLEGE

Item Changed	From	To
Name	Montclair State College Development Fund Inc	Montclair State College Foundation Inc
Articles of Amendment	Previous	March 11, 1991 Revision

Department of the Treasury



Internal Revenue Service
Washington, DC 20224

Date:

11-09-72

In reply refer to:

MONTCLAIR STATE COLLEGE DEVELOPMENT
FUND INC
MONTCLAIR STATE COLLEGE
LAFER MONTCLAIR, N J

07043

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

FORM M-0714 (8-70) (CONTINUOUS)

0201



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
INDUSTRIAL OFFICE BUILDING
1060 BROAD STREET
NEWARK 2, NEW JERSEY

JUL 14 1960

IN REPLY REFER TO

Au:R:E:JWG

Montclair State College Development Fund, Inc.
Montclair State College
Upper Montclair, New Jersey

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, 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 this office in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, so long as this exemption remains in effect. This form is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 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 Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

Liability is not incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you may call at this office.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

Failure to file the required information return or to otherwise comply with the provisions of section 6033 of the Code and regulations applicable thereto may result in the termination of your exempt status.

Very truly yours,

Joseph F. Trayner
District Director