

Internal Revenue Service

Department of the Treasury

District  
Director

P. O. Box 2508  
Cincinnati, OH 45201

Purdue University  
Accounting Services  
Freehafer Hall  
West Lafayette, IN 47907

Person to Contact:

Helen A. Miley

Telephone Number:

513-684-3578

Refer Reply to:

EP/EO Division

EIN:

35-6002041

Date:

September 29, 1987

Dear Sir or Madam:

This is in response to your request for verification of your exempt status.

Our records indicate that your organization was recognized as exempt from Federal income tax in December, 1935, under section 101(6) of the Internal Revenue Code of 1939, which corresponds with section 501(c)(3) of the Internal Revenue Code of 1986.

Based on the information submitted we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii).

This classification is based on the assumption that your operations would continue as stated in the information you submitted. If your sources of support, purposes, character, or method of operation have changed, please let us know so we can consider the effect of the change on your exempt status and foundation status.

If you have any questions, please contact the person whose name and telephone number appear in the heading of this letter.

Sincerely yours,

  
Harold M. Browning  
District Director

Department of the Treasury

Internal Revenue Service  
Washington, DC 20224

Date: MAY 19, 1971 In reply refer to:

PURDUE UNIVERSITY  
EXECUTIVE BUILDING  
LAFAYETTE INDIANA 47907

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 503(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,

*J. A. Zaleski*

Chief, Rulings Section  
Exempt Organizations Branch

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

PURDUE UNIVERSITY  
OFFICE OF THE GENERAL COUNSEL  
EIGHTH FLOOR--LAFAYETTE LIFE BUILDING  
LAFAYETTE, INDIANA

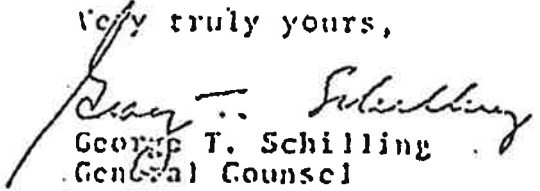
October 6, 1961

Mr. Lytle J. Frechafer  
Vice President and Treasurer  
Purdue University  
West Lafayette, Indiana

Dear Mr. Frechafer:

Enclosed is a copy of the letter dated December 7, 1955, from the Treasury Department to the Trustees of Purdue University holding that the University is entitled to exemption under the provisions of Section 105(6) of the Revenue Act of 1952 and Section 101(6) of the Revenue Act of 1934. These sections are the earlier counterparts of Section 501(c)(3) of the Revenue Code of 1954.

Very truly yours,

  
George T. Schilling  
General Counsel

Enclosure



OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

PLEASE REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:E:RR

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## TREASURY DEPARTMENT

WASHINGTON

December 7, 1935.

The Trustees of Purdue University,

Lafayette, Indiana.

Sirs:

Reference is made to the evidence submitted by you in support of your claim for exemption from Federal income and capital stock taxes.

The evidence presented discloses that your organization was incorporated in 1865 by Act of the General Assembly of the State of Indiana under the name of The Trustees of Indiana Agricultural College and that by subsequent Act of the General Assembly, your name was changed to The Trustees of Purdue University, in 1869. You were incorporated to permit the State of Indiana to accept and claim the benefits of certain acts of the Congress of the United States providing for the establishment of what are known as Land Grant Colleges. You maintain and operate an institution of higher learning for the State of Indiana. It further appears that your income is derived from grants from the State of Indiana, sums received through the State of Indiana from the Federal Government under various Acts of Congress pertaining to Land Grant Colleges, donations, bequests and devises and other miscellaneous sources, including tuition paid by students, that the income is used to defray necessary expenses of operation, maintenance and indebtedness; that you have no capital stock; and that none of your income inures to the benefit of any individual.

Based on the facts presented, it is held that you are entitled to exemption under the provisions of section 103(6) of the Revenue Act of 1932 and the corresponding provisions of prior revenue acts. You are not, therefore, required to file returns for the year ended June 30, 1934 and prior years. Inasmuch as section 101(6) of the Revenue Act of 1934 is similar to section 103(6) of the Revenue Act of 1932, you will not be required to file returns for the year ended June 30, 1935 and subsequent years so long as there is no change in your organization, your purposes or method of operation.

Any changes in the form of organization or method of operation, as shown by the evidence submitted, must be immediately reported to the collector of internal revenue for your district in order that the effect of such changes upon your present exempt status may be determined.

The Trustees of Purdue University

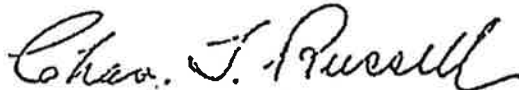
Contributions to your organization by individual donors are deductible by such individuals in arriving at their taxable net income in the manner and to the extent provided by section 23(o) of the Revenue Act of 1934 and the corresponding provisions of prior revenue acts. The deductibility of contributions by corporations is governed by sections 102 and 107 of the Revenue Act of 1936.

You will be further advised with respect to your exemption from filing a capital stock tax return.

A copy of this letter is being transmitted to the collector of internal revenue for your district.

By direction of the Commissioner.

Respectfully,

  
Deputy Commissioner.