

Department of the Treasury

File IRS Tax Exempt

CERTIFICATE #85-72-0054-F

ID #85-0162247

Entered in PCG

District Director

Internal Revenue Service

31 Hopkins Plaza, Baltimore, Md. 21201

MAR 21 1972 Au:FAL:1130:JMD

St. John's College
Camino de Cruz Blanca
Santa Fe, New Mexico 87501

Gentlemen:

This is in regard to your application for exemption under the provisions of section 501(c)(3) of the Internal Revenue Code of 1954.

Based on the information submitted, it has been determined that you are operated as a branch of St. John's College which has its primary institution at Annapolis, Maryland.

You were established pursuant to amendments to the Charter of St. John's College, Annapolis, Maryland (hereinafter referred to as St. John's College (Annapolis)) which provides for the establishment of branches or extensions of the College. The Articles of Incorporation of St. John's College (Annapolis) were filed with the State of New Mexico Corporation Commission. A certificate of Comparison was issued on November 13, 1961, which authorized the operation of St. John's College (Santa Fe) under the provisions of the Corporate Laws of the State of New Mexico.

In view of the above, you are exempt from Federal income tax as an educational organization described in section 501(c)(3) of the Code by virtue of the fact that St. John's College (Annapolis) is so exempt. As to the exempt status of St. John's College (Annapolis) that determination was set forth in a ruling-dated February 1, 1932, under the provisions of section 103(6) of the Revenue Act of 1928 and affirmed on May 10, 1938 under section 101(6) of the Revenue Act of 1936 as stated in the affirmation letter dated December 9, 1942, under the provisions of section 101(6) of the Internal Revenue Code of 1939. (Section 101(6) of the 1939 Code is comparable to section 501(c)(3) of the 1954 Code.) That ruling continues in full force and effect. A copy of the December 9, 1942, letter is attached for your convenience.

You are not a private foundation within the meaning of section 509(a) since you are a branch of St. John's College (Annapolis) which

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was determined to be not a private foundation by virtue of section 509(a)(1) since that College is an educational institution within the meaning of section 170(b)(1)(A)(ii) of the Code.

Further, it has been determined, based on information submitted by St. John's College (Annapolis), that the admissions policies of the College, its branches and extensions are non-discriminatory. This non-discriminatory admissions policy has been shown to be in effect at St. John's College, Santa Fe, New Mexico.


Contributions, bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal tax purposes as provided in sections 170, 2055, 2106 and 2522 of the Code.

Your financial operations should be included in the annual information return (presently Form 990) filed by St. John's College, Annapolis, Maryland since you are not a separate entity for the purpose of exempt organization return requirements.

The foregoing statements concerning your non-private foundation status, your non-discriminatory admissions policy, your exempt status and the deductibility of contributions, etc. may be relied upon by virtue of this letter unless or until such determinations are revoked, modified or terminated, in writing to St. John's College, Annapolis, Maryland. The original letters have been addressed to that college which state such determinations and copies may be obtained from them, if necessary.

A copy of this letter is being sent to St. John's College, Annapolis, Maryland in accordance with our discussion with college officials.

Sincerely yours,


William D. Waters
Acting District Director

Enclosure