Department of the Treasury

Internal Revenue Service

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General Counsel's Office

The Board of Trustees of the Leland Stanford Junior University

M. Suzanne Calandra, Controller

857 Serra Street

District

Director

Room 100

Stanford CA 94305-6200

Date: 26 March 1996

Contact: Dave Eichel

Telephone:

(415) 522-6961

Dear Ms. Calandra:

This is in reference to your request for clarification of exempt status of The Board of Trustees of the Leland Stanford Junior University, commonly known as Stanford University.

Our records indicate that The Board of Trustees of the Leland Stanford Junior University was held to be exempt from Federal income tax as an educational institution on February 3, 1927. A photocopy of this original letter is enclosed.

On October 20, 1970 the Service determined that The Board of Trustees of the Leland Stanford Junior University was not a private foundation as defined in section 509(a) of the Internal Revenue Code of 1954. A photocopy of this original letter is enclosed.

From the information submitted and our records, we have determined that The Board of Trustees of the Leland Stanford Junior University is an organization exempt from Federal income tax under section 501(a) of the Internal Revenue Code of 1986, as amended, as an organization described in section 501(c)(3). Furthermore, we have determined that you are not a private foundation because you are the type of organization described in sections 509(a)(1) and 170(b)(1)(A)(ii) of the Code.

If you have any questions, please call Dave Eichel at the above number or you may call Michael Nicchitta at (213) 735-7676.

Sincerely yours.

Richard R. Orosco

District Director, Los Angeles

enclosures



TO WHOM IT MAY CONCERN:

Attached are the following documents, which bear on Stanford University's tax exemption:

- 1) Letter dated March 26, 1996, from the Internal Revenue Service clarifying and confirming Stanford University's tax-exempt status.
- 2) The original tax exemption letter issued by the iRS on February 3, 1927.
- 3) On October 20, 1970, the Service determined that Stanford University was not a private foundation as defined in Section 509(a) of the Internal Revenue Code of 1954. A photocopy of this original letter is enclosed.

These are the documents that Stanford University regularly submits to foundations and other donors who ask for documentation pertaining to Stanford's exempt status. Please note that the University appears in the IRS publication Cumulative List of Organizations under "Stanford University Board of Trustees of the Leland Stanford Junior Un, Stanford, Ca." as a tax-exempt organization. There has been no change in Stanford's tax-exempt status since the initial determination in 1927.

The official name for Stanford University is THE BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY. All gifts and bequests to the University should use this name. The federal tax identification number for the University is 94-1156365.

Enclosures

Phone Central: J. E. Acton Phone Number: 202-964-6269

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The Board of Trustees of the Leland Stanford Junior University Attn: Iris Brest 301 Encina Hall Stanford, California 94305

Gentlemen:

This is in reference to the request for a ruling submitted on your behalf by Mr. Reuben Clark in a letter dated August 29, 1974.

Our records indicate that you were held to be exempt from Federal income tax as an educational institution on February 3, 1927, and an October 20, 1970 you were determined not to be a private foundation as defined in section 509(a) of the Internal Revenue Code of 1954. You are now requesting a clarification of that determination.

From the information submitted, we have determined that you are not a private foundation because you are the type of organization described in sections 509(a)(1) and 170(b)(1)(A)(ii) of the Code.

We are notifying your key District Director, San Francisco, of this action.

Sincerely yours,

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E. D. Coleman Chief, Rulings Section 2 Exempt Organizations Branch

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Internal Revenue Service Washington, DG 20224

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In raply rafer to:

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BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVERSITY 301 ENCINA HALL 57ANFORD, CALIF

94305

Gantlemen:

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.

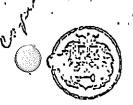
Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

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TREASURY DEPARTMENT

WASHINGTON

COMMISSIONER OF INTERNAL REVENUE

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February 3, 1927.

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The Leland Stanford Junior University,

c/o Wilson and Wilson,

16 Montgomery Street,

San Francisco, California.

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Reference is made to the evidence submitted for use by the Eureau in determining the status of your organization for the purpose of Federal taxation.

It envers that Leland Stanford and Jane Esthrop Stanford, husband and wife, desiring to promote the public welfare by founding, endowing and maintaining a university upon an estate known as the Palo Alt. Farm, conveyed to certain trustees, and their successors forever, certain described property. The trustees were authorized to manage and control the university; to maintain an educational system of the highest grade and to use the rants, issues and profits of the trust property in the execution of the trust.

In an affidavit dated December 29, 1925, it is stated that the East of Trustees of the Loland Stanford Junior University is a body having corporate powers under the laws of the State of Culifornia; that it was formed solely for uducational purposes, and that its actual activities are devoted to educational purposes.

The income of the erganization is derived from investments, endowments, contributions and tuition. This income is expended exclusively for educational purposes. Some of the income may be credited to surplus but the income therefrom is used only for educational purposes. He part of the income inures or may inure to the benefit of any private individual or shareholder.

Based on the foregoing, it is held that the purposes and activities of the organization are such as to bring it within the meaning and intent of Section 221(d) of the Revenue As: of 1926 and corresponding provisions of prior Revenue Acts. Accordingly, you are advised that returns of not income will not be required for 1926 and prior years and future returns will not be required so long as there is no change in the organization, its surposes and method of operation.

The Leland Stanford Junior University.

Any changes in the form of organization or method of operation as shown by the evidence submitted, should be immediately reported by you 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 exemption referred to in this letter does not apply to taxed lavied under other titles or provisions of the Hovema Act of 1926 and prior Revenue Acts except in so far as the exemption is granted expressly under those provisions to corporations onumerated in Section 251 of the Acts.

Innsmuch as your organization comes within the provisions of Section 231(5) of the statute, contributions to it constitute allowable deductions in the income tax returns of individual donors to the extent ami in the manner provided in Section 214(a)(10) of the Rovenue Act of 1926 and corresponding provisions of prior Rovenue Acts.

A copy of this ruling is being furnished the Collector of internal Revenue for your district.

By direction of the Commissioner.

Respectfully,

Assistant to the Commissioner.

SPECIAL NOTE:

Stanford appears on Page 1063 of the October 31, 1980 Cummulative List of Organizations under "Stanford University Board of Trustees of the Leland Stanford Junior University, Stanford, Ca."