

Internal Revenue Service

Department of the Treasury

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APR 22 1996

General Counsel's Office

District
Director

The Board of Trustees of the Leland Stanford Junior University
M. Suzanne Calandra, Controller
857 Serra Street
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



STANFORD UNIVERSITY

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

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

10-20-70

In reply refer to:

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

94305

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 1A-0714 (8-70) (CONTINUOUS)

TREASURY DEPARTMENT

WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUELETTERS ONLY TO
COMMISSIONER OF INTERNAL REVENUE
AND ATTORNEY

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LJM

February 3, 1927.

The Leland Stanford Junior University,
c/o Wilson and Wilson,
14 Montgomery Street,
San Francisco, California.

Sirs:

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

It appears that Leland Stanford and Jane Lathrop Stanford, husband and wife, desiring to promote the public welfare by founding, endowing and maintaining a university upon an estate known as the Palo Alto 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 rents, issues and profits of the trust property in the execution of the trust.

In an affidavit dated December 29, 1926, it is stated that the Board of Trustees of the Leland Stanford Junior University is a body having corporate powers under the laws of the State of California; that it was formed solely for educational purposes, and that its actual activities are devoted to educational purposes.

The income of the organization 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. No 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(a) of the Revenue Act of 1926 and corresponding provisions of prior Revenue Acts. Accordingly, you are advised that returns of net 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 purposes and method of operation.

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① 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 taxes levied under other titles or provisions of the Revenue Act of 1926 and prior Revenue Acts except in so far as the exemption is granted expressly under those provisions to corporations enumerated in Section 231 of the Acts.

Inasmuch 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 and in the manner provided in Section 214(a)(10) of the Revenue Act of 1926 and corresponding provisions of prior Revenue Acts.

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

By direction of the Commissioner.

Respectfully,

E. C. Nash

Assistant to the Commissioner.

SPECIAL NOTE:

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