

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Entered

Date: August 8, 2001

**Texas A & M Research Foundation
P.O. Box 3578
College Station, TX 77843**

Person to Contact:

Delores Gaskins 31-07428.

Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 9:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Dear Sir or Madam:

This is in response to your request for affirmation of the tax exempt status of Texas A & M Research Foundation.

Our records indicate that a determination letter issued on November 1946 granted this organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified this organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Delores Gaskins

Customer Service Specialist

Entered

Internal Revenue Service

Department of the Treasury

District
Director

1100 Commerce St., Dallas, Texas 75242

Texas A & M Research Foundation
Box 3578
College Station, TX 77843

Person to Contact
FIRST READ TAX EXAMINER
Telephone Number:
(214) 767-1048
Refer Reply to:
EP/EO:SPB:4950DAL
Date: Feb. 9, 1988

EIN: 74-1238434

Gentlemen:

Our records show that TEXAS A & M RESEARCH FOUNDATION
is exempt from Federal Income Tax under section
501(c)(3) of the Internal Revenue Code. This exemption was granted
NOVEMBER 1946 and remains in full force and effect. Contr-
ibutions to your organization are deductible in the manner and to the
extent provided by section 170 of the Code.

We have classified your organization as one that is not a private
foundation within the meaning of section 509(a) of the Internal
Revenue Code because you are an organization described in section
509(a)(2).

If we may be of further assistance, please contact the person whose
name and telephone number are shown above.

Sincerely yours,

A. Jackson

FIRST READ TAX EXAMINER

District
Director

1100 Commerce St. Dallas, Texas 75242

Texas A&M Research Foundation
Box 3578
College Station, TX 77843

Person to Contact:
EOMF Tax Examiner

Telephone Number:
(214) 767-1155

Refer Reply to:
RM:CSB:306:EO

Date: JUN 27 1983

EIN: 74-1238434

Gentlemen:

Our records show that Texas A&M Research Foundation
is exempt from Federal income tax under section
501(c)(3) of the Internal Revenue Code. This exemption was granted
November 1946 and remains in full force and effect.

We have classified your organization as one that is not a private
foundation within the meaning of section 509(a) of the Internal Revenue
Code because you are an organization described in section 509 (a)(2)

If we may be of further assistance, please contact the person whose name
and telephone number are shown above.

Sincerely yours,

Kathrina O'Neal
Kathrina O'Neal
EOMF Tax Examiner

Department of the Treasury

NOV 22 1976
FAM:J

District Director

Internal Revenue Service

Date:

In reply refer to:

November 18, 1976 E:T:3001:HLE:vg

Texas A & M Research Foundation
F. E. Box H
College Station, Texas 77843

Form Number:

990

Periods Ended:

August 30, 1974 and
August 30, 1975

Gentlemen:

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

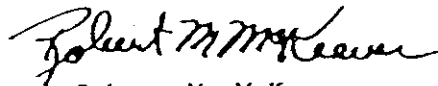
We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,



Robert M. McKeever
District Director

cc: Morgan Hunter, Attorney at Law
McGinnis, Lochridge & Kilgore
5th Floor, Texas State Bank Building
Austin, Texas 78701

Department of the Treasury

Received
TAMRF

APR 23 1971



Internal Revenue Service
Washington, DC 20224

Date:

04-20-71

In reply refer to:

TEXAS A & M RESEARCH FOUNDATION
ROOM 215-ENGINEERING BUILDING
TEXAS A & M UNIVERSITY
COLLEGE STATION, TEX

77843

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

14914-April 1946



TREASURY DEPARTMENT

WASHINGTON 25



OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:T:1
AD

NOV 21 1946

Texas A. & M. Research Foundation
Room 313, Administration Building
Agricultural and Mechanical College of Texas
College Station, Texas

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for educational and scientific purposes.

Accordingly, you will not be 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 the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

- 2 -

Texas A. & M. Research Foundation -

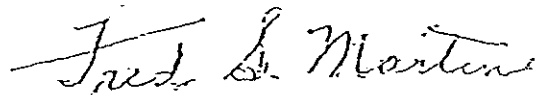
Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code, as amended, and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Respectfully,



Acting Deputy Commissioner.