

District
Director

Baltimore District

Department of the Treasury
31 Hopkins Plaza, Baltimore, Md. 21201

► United Negro College Fund, Inc.
8260 Willow Oaks Corporate Drive
P.O. Box 10444
Fairfax, VA 22031-4511

Employer Identification Number:
13-1624241

Person to Contact:
EP/EO Tax Examiner

Telephone Number:
(410) 962-6058

Entered in PCO

Internal Revenue Code
Section: 501(c)(3)

Date: March 28, 1995

Dear Sir/Madam:

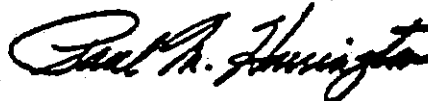
Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future changes in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



Paul M. Harrington
District Director

Item Changed

From

To

Address

500 E. 62nd Street
New York, NY 10021

Above

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

Person to Contact:
EP/EO Tax ExaminerTelephone Number:
(410) 962-6058Refer Reply to:
EP/EO:CSU
Room 817

Date: March 28, 1995

► United Negro College Fund, Inc.
500 E 62nd Street
New York, NY 10021

Dear Sir/Madam:

This is in response to your inquiry dated February 24, 1995, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective January 1945. We have also determined that the organization is not a private foundation because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

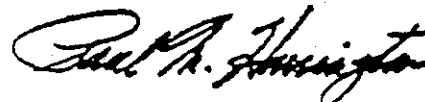
Donors may deduct contributions to you under section 170 of the Code.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

This letter may be used to verify your tax-exempt status.

Sincerely yours,

Paul M. Harrington
District Director

**Internal Revenue Service
District Director**

Department of the Treasury

Date: APR 8 1976

Entered in PCG

Person to Contact: E. Davenport

Contact Telephone Number: 264-1079

United Negro College Fund, Inc.
500 East 62 Street
New York, NY 10021

Gentlemen:

Reference is made to your request for verification of the tax exempt status of your organization.

We are unable to furnish you with a copy of the original determination or ruling letter that was issued to your organization. However, our records indicate that exemption was granted as shown below.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that there has been no change in your organization's exempt status.

Sincerely yours,

Charles L. Herman

District Director

~~Group Manager, Exempt Organizations~~

Name of Organization: United Negro College Fund, Inc.

Date of Exemption Letter: January 6, 1945

Exemption granted pursuant to 1954 Code section 501(c) (3) or its predecessor Code section.

Foundation Classification (If Applicable): Public, Section 170(b)(1)(a)(vi)

Address any reply to:

3200

P.O. Box 1100, Church St. Sta., New York, N.Y. 10008

Department of the Treasury

District Director

Internal Revenue Service

Date:

July 31, 1975

In reply refer to

E:T:7399 S. Insler

Tel: 264-1874

Entered in PCG



Mr. Edward T. Jones, Controller
United Negro College Fund
500 East 62nd Street
New York, New York 10021

Dear Sir:

Reference is made to your request for an updated exemption letter bearing your new address.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that exemption from Federal income tax was granted the Fund in January, 1945 pursuant to section 101(6) of the Internal Revenue Code of 1939 which corresponds to section 501(c)(3) of the Internal Revenue Code of 1954, as amended. A subsequent letter classified the Fund as an organization that is not a private foundation since it is described in section 509(a)(1) of the Code. There has been no change in the Fund's exempt status as indicated above.

We are unable to provide you with a new determination letter. However, we trust the information contained in this correspondence proves helpful to you.

Very truly yours,

Harry Rou

Chief, Technical Staff
EP/EO Division

AUG 4 1975