



Entered in POG

Internal Revenue Service

Date: OCT 20 1972 AU:EO:EX

University of Massachusetts
Amherst, Mass. 01002
Attn: Sidney Myers, Staff Attorney

Gentlemen:

We note that you are an agency of the Commonwealth of Massachusetts. Accordingly, you are exempt from Federal income tax under section 501(c)(1) of the Internal Revenue Code.

You are not required to file Federal income tax returns as long as you retain an exempt status.

Contributions made to you are deductible by donors as provided in section 170(c)(1) of the Internal Revenue Code of 1954.

This is a determination letter.

Very truly yours,

William E. Williams

WILLIAM E. WILLIAMS
District Director

Address any reply to: P.O. Box 1500, Andover, Mass. 01810

Department of the Treasury

Internal Revenue
Service Center
North-Atlantic Region

Date:

In reply refer to:

March 2, 1972

100-100-11



Mr. Robert Brand
Assistant Treasurer
c/o Kenneth W. Johnson, Treasurer
University of Massachusetts
Whitmore Administration Building
Amherst, Massachusetts 01002

Dear Mr. Brand:

This letter is a confirmation of our telephone conversation of February 29, 1972, concerning the filing requirements of the University of Massachusetts.

As we discussed, per our master file records the University of Massachusetts does not have any filing requirements for income tax returns nor for tax exempt income returns (the 990 series). This I believe is correct since the University is a political subdivision of the Commonwealth of Massachusetts and thereby comes under Section 115A of the Internal Revenue Code.

Section 115A states in essence, that none of the income earned by the operations of the State or its political subdivisions is considered to be income for tax purposes. This of course includes all the operations of the University such as the dormitory, cafeteria, book store, etc.

I trust this satisfies your inquiry, if any further information is necessary do not hesitate to call me again.

Sincerely yours,

HENRY F. CAMACHO
Chief, ADP Technical Section