

THE UNIVERSITY OF MICHIGAN

ANN ARBOR

Secretary in POG

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This is to certify that to the best of my knowledge, the determinations made by the Internal Revenue Service in its letters dated October 4, 1961, and April 9, 1976, concerning the status of The Regents of The University of Michigan with respect to section 501 (c) (3) and 509 (a) (1) of the Internal Revenue Code, have not been modified or rescinded.

Signed: 

Roderick K. Daane  
General Counsel  
The University of Michigan

Dated: 10-9-85

Form 4553

(June 1970)

Department of the Treasury  
Internal Revenue Service

## Notification Concerning Foundation Status

Do not write in this space  
(For IRS use only)
☐ Classification  
code  
☐ Letter  
code

|                      |                                                                                           |                                                                   |                                                |
|----------------------|-------------------------------------------------------------------------------------------|-------------------------------------------------------------------|------------------------------------------------|
| Please print or type | Remove address label on front cover and place it here <input checked="" type="checkbox"/> | Name of organization<br>The Regents of The University of Michigan | Employer Identification Number<br>386-006-309W |
|                      | Correct name, etc. if necessary.                                                          | Number and street<br>503 Thompson Street                          |                                                |
|                      | Enter employer identification number at right only if incorrect or not shown on label.    | City or town, State and ZIP code<br>Ann Arbor, Michigan 48104     |                                                |
|                      |                                                                                           |                                                                   |                                                |

Please place an "X" in the one numbered block that applies to your organization, provide any additional information called for, and return the form promptly to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155. Do not check a block until you have read the instructions and Code definitions applicable to the block. Section references are to the Internal Revenue Code of 1954.

- 1 ☐ We are a private foundation within the meaning of section 509(a). (If you are a private foundation, are you claiming status as a operating foundation within the meaning of section 4942(j)(3)? ... ☐ Yes ☐ No If "Yes," attach a statement setting forth all the facts upon which you base your answer including an identification of the clause of section 4942(j)(3)(B) that is applicable.

We are not a private foundation because we are:

- 2 ☐ A church. Section 170(b)(1)(A)(i).
- 3 ☒ A school. Section 170(b)(1)(A)(ii).
- 4 ☐ A hospital. Section 170(b)(1)(A)(iii).
- 5 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii).
- 6 ☒ A Governmental unit. Section 170(b)(1)(A)(v).
- 7 ☐ An organization operated for the benefit of a college or university owned or operated by a Governmental unit. Section 170(b)(1)(A)(iv).
- (Complete the Financial Schedule on page 2.)
- 8 ☐ An organization that normally receives a substantial part of its support from a Governmental unit or from the general public. Section 170(b)(1)(A)(vi).

(Complete the Financial Schedule on page 2.)

- 9 ☐ An organization that normally receives no more than 1/3 of its support from gross investment income and more than 2 of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions. Section 509(e)(2).

(Complete the Financial Schedule on page 2.)

- 10 ☐ An organization operated solely for the benefit of and in connection with one or more of the organizations described in 2 through 9 (or for the benefit of one or more organizations described in section 501(c)(4), (5), or (6) and also described in 9 above), but not controlled by disqualifying persons other than foundation managers. Section 509(a)(3).

(Attach a statement identifying and describing the organization(s) for whose benefit you are operated and the relationship between you and the organization(s).)

- 11 ☐ An organization organized and operated to test for public safety. Section 509(a)(4).

- 12 ☐ We are not sure of our classification.  
(Attach a copy of your most recently filed information return, Form 990-A, if you filed one, and a statement describing your operation and explaining why you are not sure of your classification. If you think you may be described in 7, 8, or 9, complete the Financial Schedule on page 2.)

I declare that I have examined the information entered on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. (Must be signed by a principal officer, manager, or authorized trustee of the organization.)

*W. K. Pierpont*

W. K. Pierpont

(Signature)

August 17, 1970

(Date)

Vice President and Chief Financial Officer

(Title)



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON 25, D. C.

Entered in PCG

OCT 4 1931

IN REPLY REFER TO

T:R:EO:3-JH

The Regents of the University of Michigan  
500 South State Street  
Ann Arbor, Michigan

Gentlemen:

Consideration has been given to your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

Our records show that you were held to be exempt under section 101(6) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts, by a ruling dated December 1, 1939. A ruling of August 12, 1943, modified the ruling of December 1, 1939, and held you to be exempt from Federal income tax as a wholly-owned instrumentality of the State of Michigan.

You indicate that the reason you are applying for exemption under section 501(c)(3) of the Code is that your employees desire to avail themselves of the tax treatment provided under section 403(b) of the Code.

You were constituted a body corporate by specific provision of Article II, Section 4, of the Constitution of the State of Michigan of 1908, to operate the University of Michigan. Your authority is derived from that portion of Section 5 of the said Article II which states that the Board of Regents shall have the general supervision of the university and the direction and control of all expenditures from the university funds.

After careful consideration of all the evidence presented, including the provisions of the law under which you operate, it is concluded that you are an instrumentality of the State of Michigan, and that you are also exempt under section 501(c)(3) of the Code. Since you are exempt under section 501(c)(3), section 403(b) of the Code is applicable to annuity contracts purchased by you for your employees, provided the contracts meet the conditions of the latter section. This ruling modifies our ruling of August 12, 1943.

The Regents of the University of Michigan

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

Your District Director is being advised of this action.

Very truly yours,

*John W. L. Sullivan*  
Director, Tax Rulings Division