

OGDEN UT 84201-0038

University of Notre Dame ID: 20111295

In reply refer to: 0437981551
Dec. 09, 2011 LTR 4168C 0
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UNIVERSITY OF NOTRE DAME DU LAC
% CONTROLLERS OFFICE
731 GRACE HALL
NOTRE DAME IN 46556-5612



006891

Employer Identification Number: 35-0868188
Person to Contact: Nannetta Petersen
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Nov. 30, 2011, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in January 1984.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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Dec. 09, 2011 LTR 4168C 0
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UNIVERSITY OF NOTRE DAME DU LAC
% CONTROLLERS OFFICE
731 GRACE HALL
NOTRE DAME IN 46556-5612

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

Sincerely yours,



Sharon Davies
Accounts Management I

Internal Revenue Service

Entered

Date: July 12, 2007

UNIVERSITY OF NOTRE DAME DU LAC
% CONTROLLERS OFFICE
731 GRACE HALL
NOTRE DAME IN 46556-5612 316

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Person to Contact:

David Harry ID# 31-08704
Customer Service Representative

Toll Free Telephone Number:

877-829-5500

Federal Identification Number:

35-0868188

Group Exemption Number:

5067

Dear Sir or Madam:

This is in response to your request of July 12, 2007, regarding your organization's tax-exempt status.

In January 1984 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

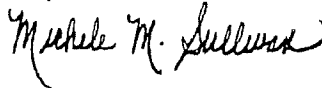
Our records indicate that your organization is also classified as school sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

University of Notre Dame
 Notre Dame, Indiana 46556

Comptroller

Telephone 293-5411

Entered in POG

C E R T I F I C A T E

This is to certify that the University of Notre Dame is an Educational Institution exempt from Federal Taxes under Section 501 (c) (3) of the Internal Revenue Code of 1954.

Our exemption letter from the United States Treasury Department is dated November 17, 1939 and such determination letter has not been withdrawn or revoked.

We are also listed on the Cumulative List of Charitable Organizations, contributions to which are deductible under Section 170 (c) of the Internal Revenue Code of 1954.

Fred H. Baumer, Jr.

Fred H. Baumer, Jr.
 Comptroller
 University of Notre Dame du Lac

Entered in PCG

University of Notre Dame
Notre Dame, Indiana 46556

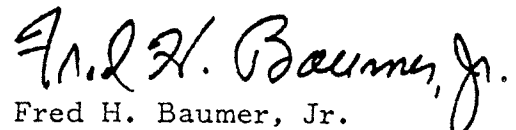
Comptroller

Telephone 239-6401

June 29, 1987

TO WHOM IT MAY CONCERN:

This is to inform you that our operations are as stated in Form 4653 as filed with the Internal Revenue Service and that there have been no changes in our purposes, character, or method of operation since filing.


Fred H. Baumer, Jr.
Comptroller

Department of the Treasury



Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

OCTOBER 28, 1971

UNIVERSITY OF NOTRE DAME DU LAC
NOTRE DAME, INDIANA 46556


Gentlemen:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation as defined in section 509(a) of the Internal Revenue Code because you are an organization described in the following Code Section:

- ☒ Sec. 509(a)(1)
- ☐ Sec. 509(a)(2)
- ☐ Sec. 509(a)(3)
- ☐ Sec. 509(a)(4)

This classification is based on the assumption that your operations will continue as stated in your notification. All changes in your purposes, character, or method of operation must be reported to your District Director so he can consider their effect on your status.

Sincerely yours,


Chief, Rulings Section
Exempt Organizations Branch

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 ☒ ☐
Correct name, etc. if
necessary.
Enter employer identifica-
tion number at right
only if incorrect or not
shown on label.

Name of organization

University of Notre Dame du Lac

Employer Identification Number

35 086 8188N

Number and street

City or town, State and ZIP code

Notre Dame, Indiana 46556

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 that 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 an 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).
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.)

(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 1/3 of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions. Section 509(a)(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.)

Rev. Edmund P. Joyce, S.S.C.
(Signature)

August 17, 1970
(Date)

Executive Vice President

(Title)

University of Notre Dame
Notre Dame, Indiana 46556

Comptroller

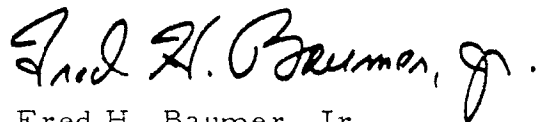
Telephone 283-6401

C E R T I F I C A T E

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Our exemption letter from the United States Treasury Department is dated November 17, 1939 and such determination letter has not been withdrawn or revoked.

We are also listed on the Cumulative List of Charitable Organizations, contributions to which are deductible under Section 170 (c) of the Internal Revenue Code of 1954.



Fred H. Baumer, Jr.

Comptroller

University of Notre Dame du Lac



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
INDIANAPOLIS, INDIANA 46204

500 Century Building
36 South Pennsylvania Street

IN REPLY REFER TO
431 - HBC

JUN 27 1968

University of Notre Dame
Notre Dame, Indiana 46556

Gentlemen:

This will acknowledge receipt of your letter dated April 25, 1968 over the signature of Charles W. Eggert, Director, Internal Auditing.

Since there have been no changes in the character of your organization nor in your operations and purposes since you were determined under date of November 17, 1939 to be exempt from Federal income tax by the National Office under section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1954 Code, this letter reaffirms that determination.

We are also arranging for your organization to be listed in Publication No. 78, Cumulative List of Organizations Described in Section 170(c) of the Internal Revenue Code of 1954.

Very truly yours,

Carl R. Gromatzky
Acting District Director