

Department of the Treasury

Internal Revenue  
Service Center  
Western Region

Date:

January 13, 1975

In reply refer to:

29270447:as



▷ Mr. M.K. Jeppesen, Contracts Office  
Utah State University  
Logan, Utah 84321

Dear Mr. Jeppesen:

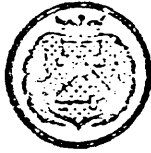
As the University is a political subdivision of the State of Utah we have not issued a determination letter as to your status under Section 170(c) and Section 509(a), Internal Revenue Code nor is one required.

Gifts or contributions to or for the use of the University qualify as "charitable contributions" under Section 170(c)(1) of the Internal Revenue Code. This section reads: "(c) Charitable Contribution Defined. - For purposes of this section, the term "charitable contribution" means a contribution or gift to or for the use of - (1) A State, a possession of the United States, or any political subdivision of any of the forgoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes."

If further documentation is required to obtain federal funding of your research and training program we suggest you contact the State of Utah. If we can be of further assistance, please call Don Peterson at 801-399-6525. (However, this is not a toll-free number.)

Sincerely yours,

*D.L. Hirschi*  
D.L. Hirschi  
Chief, Technical Section



U. S. TREASURY DEPARTMENT  
WASHINGTON 25

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
WASHINGTON 25, D. C.

AND REFER TO

T:R:EO:3  
RWM

APR 8 1959

Utah State University  
Logan, Utah

Gentlemen:

Reference is made to the information submitted for use in determining your status for Federal income tax purposes. You request that a tentative ruling regarding your status as an organization described in section 501(c)(3) of the Internal Revenue Code be made at this time.

The information presented discloses that you were incorporated as a non-profit corporation under the laws of the State of Utah on October 10, 1958. Your purposes generally stated are to encourage grants gifts and bequests of property to the Board of Trustees of Utah State University and to otherwise assist and promote the efforts of the University in carrying out its educational program. Your Board of Directors is composed of representatives of the Board of Trustees of the University, the University Alumni Association, the University administration and faculty, the University student body and the general public.

It is shown that you are at present engaged in raising funds through the solicitation of alumni of the University and the general public and that no activities in direct furtherance of your stated purposes have as yet been undertaken.

It is the opinion of this office, based upon an examination of the information presented, that if you operate strictly in accordance with your stated purposes you will be entitled to exemption from Federal income tax under the provisions of section 501(a) as an organization described in section 501(c)(3) of the Code.

Accordingly, you will not be required to file income tax returns, pending a final determination of your status, unless you change the character of your organization, or the purposes for which you were organized, engage in any activities not contemplated by your stated purposes, or attempt in any way to influence legislation.

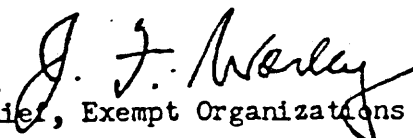
Utah State University

Inasmuch as the actual activities of an organization over a period of time sufficient to properly disclose its method of operation are a material factor in determining whether or not such organization is organized and operated in accordance with the provisions of the law herein before referred to, you should after your first complete year of operation file with the District Director of Internal Revenue, Salt Lake City, Utah, an application for exemption, Form 1023, together with a classified statement of your receipts and expenditures for such year of operation, and a statement of assets and liabilities as of the close of that year. Since you have already submitted copies of your charter and bylaws, no additional copies need be furnished. Copies of any amendments to these documents, however, should be submitted.

No liability is incurred for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) by an organization exempt from Federal income tax as an organization described in section 501(c)(3) of the 1954 Code unless such organization files a waiver of exemption certificate in accordance with the provisions of section 3121(k) of the 1954 Code. Inasmuch as it appears that you will qualify for exemption under section 501(c)(3) of the 1954 Code, you are privileged, if you desire social security coverage for your employees, to file the certificate immediately rather than wait until your status has been definitely determined. Copies of the necessary forms, together with the appropriate instructions, may be obtained from your District Director.

The District Director of Internal Revenue, Salt Lake City, Utah, is being advised of this action.

Very truly yours,

  
Chief, Exempt Organizations Branch