

Internal Revenue Service

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: February 6, 2003

Person to Contact:

Richard E. Owens 31-00913
Customer Service Representative

University of Rhode Island Controller's Office
Room 110 Carlotti Administration Building
75 Lower College Road Suite 5
Kingston, RI 02881

Toll Free Telephone Number:

8:00 a.m. to 6:30 p.m. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

22-3011455

Accounting Period Ends:

June 30

Dear Sir or Madam:

This is in response to your request of January 22, 2003, regarding your organization's tax exempt status.

In May 1939, we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939 (now section 501(c)(3) of the Internal Revenue Code of 1986). That determination letter is still in effect.

We classified your organization as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(A)(iv) of the Code. This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more the organization pays to each of its employees during a calendar year. There is no liability for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

University of Rhode Island Controller's Office
22-3011455

Donors may deduct contributions to your organization as provided in section 170 of the Code.

Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

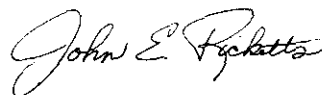
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the permanent records of the organization.

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

Sincerely,

A handwritten signature in cursive script that reads "John E. Ricketts".

John E. Ricketts, Director, TE/GE
Customer Account Services

Department of the Treasury

At

Internal Revenue Service

Washington, DC 20224

Date:

In reply refer to:

JUN 22 1970

T:PS:T:BP



Mr. John C. Davies
Office of the Vice President
for Business Affairs
University of Rhode Island
Kingston, Rhode Island 02881

Dear Mr. Davies:

This is in response to your June 3 letter concerning the tax exempt status of the above-named University. We have also received your follow-up letter of June 11.

Our records disclose that on May 13, 1939, we issued a ruling letter to the Rhode Island State College, Kingston, Rhode Island, in which it was granted exemption from Federal income tax as an organization described in section 101(6) of the Revenue Act of 1938 (which corresponds to section 501(c) (3) of the Internal Revenue Code of 1954).

On July 21, 1954 a change of name to the University of Rhode Island was recorded and the prior ruling affirmed.

Unfortunately, we are unable to provide you with a copy of the ruling letter, inasmuch as the correspondence and related documents pertinent to the exemption have been destroyed pursuant to our disposal program.

The name of the University appears on page 549 of our latest "Cumulative List" of organizations described in section 170(c) of the 1954 Code (organizations contributions to which are deductible), revised to December 31, 1968.

We trust that this letter will be helpful for your purposes.

Sincerely yours,

A. L. O'Connell

Chief,
Technical Services Branch



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR

Providence, Rhode Island

March 6, 1969

IN REPLY REFER TO

Form L-178-PRO:EO:

SJC:69-7

Tel. 528-5218

Board of Trustees of State Colleges
of Rhode Island
199 Promenade Street
Providence, Rhode Island 02908

Gentlemen:

PURPOSE Educational	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Providence, Rhode Island	
FORM 990-A RE- QUIRED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	ACCOUNTING PERIOD ENDING June 30

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

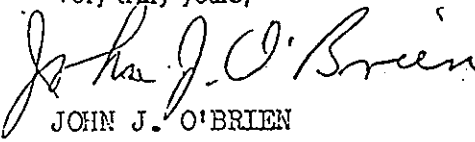
You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

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 section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

→ 
JOHN J. O'BRIEN
District Director

DISTRICT

200 Dyer Street
Providence, Rhode Island.

PRO: A; P&EO
MWP/dl

July 21, 1954.

Carl R. Woodward, President
University of Rhode Island
Kingston, Rhode Island.

Dear Sir:

On May 23, 1939, the Rhode Island State College was ruled tax exempt under Section 101(6) of the Internal Revenue Code, as it was shown that it was organized and operated exclusively for educational purposes. In your letter dated July 2, 1954, you state the name of the institution was changed in 1951 to University of Rhode Island. It is the opinion of this office, that the institution continues to be tax exempt from Federal Income Tax under the provisions of Section 101(6) of the Internal Revenue Code.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to District Director of Internal Revenue, Providence, Rhode Island in order that their effect upon your exempt status may be determined.

It will not be necessary for you to file the annual return of information, Form 990-A, generally required of organizations exempt under Section 101(6) of the Code, as you come within the specific exceptions contained in Section 54(f) of the Code.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by Section 23(o) and (q) of the Code.

Bequests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by Sections 812(d) and 861(a)(3) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in Section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code.

July 21, 1954.

Carl R. Woodward, President
University of Rhode Island
Kingston, Rhode Island.

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of Section 1426(1) of the Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of Section 1607(c)(8) of such Act.

Very truly yours,

John F. Crumell
DISTRICT DIRECTOR OF INTERNAL REVENUE.

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Dunneville 1