

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

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

Gentlemen:

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*
JOHN J. O'BRIEN
District Director

DISTRICT

290 Dyer Street
Providence, Rhode Island.

PRO: A; F&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 851(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 exception 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 H. Russell
DISTRICT DIRECTOR OF INTERNAL REVENUE.

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