



THE CATHOLIC UNIVERSITY OF AMERICA

*Office of the Controller
Washington, DC 20064
202-319-5031
Fax: 202-319-6957*

Enclosed you will find copies of letters from the Internal Revenue Service notifying The Catholic University of America that it is a tax-exempt entity as described in Internal Revenue Code Section 101(6), which became Section 501(c)(3) with the enactment of the Internal Revenue Code of 1954, as well as notification that the University is not a private foundation as described in Section 509(a). These copies are complete and correct copies of the originals in our files; they remain in full force and effect.

If you have any questions or need additional information, please do not hesitate to contact us.

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

January 9, 1974



The Catholic University of America
620 Michigan Ave., N E
Washington, D C 20017

REF: 53-0196583

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,

J. J. [Signature]
 Chief, Rulings Section
 Exempt Organizations Branch

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The Catholic University of America.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at 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 and/or corresponding provisions of prior revenue acts. 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 and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Respectfully,


Deputy Commissioner.



TREASURY DEPARTMENT

WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUEADDRESS ONLY TO
COMMISSIONER OF INTERNAL REVENUE
AND NOT TOIT:P:T:1
CRP

MAR 27 1941

The Catholic University of America,

Washington, D. C.

Sirs:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Accordingly, you will not be required to file returns of income 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 the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1507 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(c) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.