

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2508, Cincinnati, OH 45201

▶ Spalding University
& Gerald H. Oeswein
851 S. 4th
Louisville, KY 40203

Person to Contact:
Cindy Perry
Telephone Number:
513-684-3866
Refer Reply to:
EP/EO
Date:
December 4, 1985

Dear Sir or Madam:

This is in response to your letter of November 20, 1985, requesting verification of your exemption from Federal income tax.

Our records indicate that your organization was recognized as exempt from Federal income tax in March 1974 under section 501(c)(3) of the Internal Revenue Code of 1954 effective June 1973.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii) of the Code.

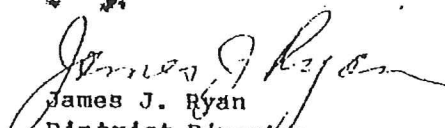
As of June 1973 donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,


James J. Ryan
District Director

Federal ID# 61-0444780

Address any reply to: P.O. Box 476, Cincinnati, Ohio 45201

Department of the Treasury

EXEMPTION ALLOWED

FAVORABLE

FOUNDATION STATUS

District Director

Internal Revenue Service

Date: MAR 26 1974

In reply refer to:
L-178442100014

CIN:EO: '74 0 4 5 8



Spalding College, Inc.
631 S. Fourth Street
Louisville, Kentucky 40203

POST REVIEW - T:MS:EO

Approved Disapproved

Approved with advisory

EJ 5-24-74 Date
JB 5-30-74 Reviewer Date

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(ii) and 507(c)(1).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you 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.

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.

If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

District Director

Inquiries may be directed to
Revenue 877
513-681-3235