

GEORGETOWN UNIVERSITY
WASHINGTON, D. C. 20007

OFFICE OF THE TREASURER

TO WHOM IT MAY CONCERN:

In order to relieve his office of the burden of processing requests for certification of tax-exempt status from Jesuit Colleges and Universities, the Chief of the Exempt Organization's Branch issued to the Association of Jesuit Colleges and Universities on March 28, 1973, a letter granting tax-exemption, under the provisions of Section 501(c)(3), of the Internal Revenue Code. A copy of the 1973 letter is enclosed.

Georgetown University, its schools and its departments are charter members of the Association of Jesuit Colleges and Universities. The tax-exempt status accorded to Georgetown University is unrevoked and in full force at this date. Should you wish additional information, please feel free to contact the undersigned.

Sincerely yours

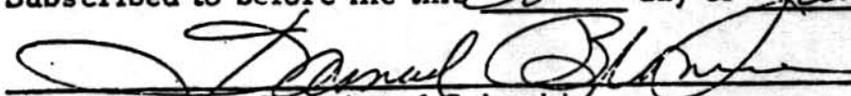


George R. Houston, Jr.
Treasurer

GRH:vjw

Enclosure: As Stated

Subscribed to before me this 32nd day of June 1973


Notary Public, District of Columbia

My Commission expires _____

366 Commission Expires June 30, 1975

Internal Revenue Service

Washington, DC 20224

Date:

OCT 31 1973

In reply refer to:

TMS:EO:R:2-6

The President and Directors of
Georgetown College
(Georgetown University)
37th & O Streets, N.W.
Washington, D. C. 20007



Key District: Baltimore
Accounting Period Ending: June 30
Form 990 Required: Yes No

Gentlemen:

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 sections 509(a)(1) and 170(b)(1)(A)(ii).

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.

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, you must let your key District Director know so he can consider the effect of the change

The President and Directors- 2 -

of Georgetown College (Georgetown University)

on your exempt status. Also, you must inform him of all changes in your name or address.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed 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 the 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.

We are informing your key District Director of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,



E. D. Coleman
Chief, Ruling Section 2
Exempt Organizations Branch