

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: JUL 31 1995

Person to Contact:  
Dottie Downing  
Telephone Number:  
513-684-3957  
Refer Reply to:  
EP/EO  
Federal Identification Number:  
38-1684280

Grand Valley State University  
1 Campus Drive  
Allendale, MI 49401-9401

Dear Sir or Madam:

We have received your response to our Notice CP-411, indicating your organization is not liable for Form 990, Return of Organization Exempt From Income Tax.

Our records indicate on August 8, 1963, we issued a letter that recognized your organization as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information submitted subsequent to the ruling letter, we 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 section 509(a)(1) and 170(b)(1)(A)(ii). That classification was based on the assumption that your operations would continue as stated in the application. If your sources of support, purposes, character, or method of operations have changed, please let us know so we can consider the effect of the change on your exempt status and foundation status.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 587, sets forth guidelines and recordkeeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. You must comply with this revenue procedure to maintain your tax-exempt status.

You are not required to file Form 990, Return of Organization Exempt from Income Tax, because you meet the specific exceptions contained in section 6033(a) of the Code.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

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.

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

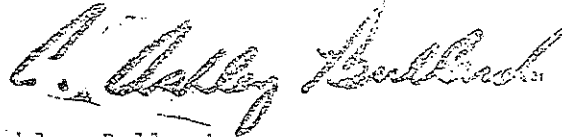
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Grand Valley State University  
38-1684280

If you have any questions concerning this matter, you may write or telephone us at the address or telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script, reading "C. Ashley Bullard". The signature is written in dark ink and is positioned to the right of the typed name.

C. Ashley Bullard  
District Director