

Internal Revenue Service  
District Director

Entered in PCG

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Person to Contact:

Dotti Downing

Contact Telephone Number:

513-684-3947

Employer Identification Number:

34-0714818

Date:

June 6, 1988

Franciscan University of  
Steubenville

8 Hilda M. Tarquinio  
Steubenville, OH 43952

Dear Sir or Madam:

Thank you for submitting the information shown below or on the enclosure. We have made it part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

*Dotti Downing*

Taxpayer Service Representative

Item Changed: Name

From: University of Steubenville

To: Franciscan University of Steubenville

In replying  
Refer to:

Internal Revenue Service  
District Director  
Cleveland 15, Ohio

DDir:Cle:Aud:RCC/NR/CW

AUDIT DIVISION  
1101 Euclid Avenue

September 16, 1954

College of Steubenville  
420 Washington Street  
Steubenville, Ohio

Gentlemen:

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 1939 Internal Revenue Code, corresponding to section 501(c)(3) of the 1954 Code, as it is shown that you are organized and operated exclusively for educational purposes.

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 the District Director of Internal Revenue, Cleveland 15, Ohio, 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 1939 Code, section 501(c)(3) of the 1954 Code, as you come within the specific exceptions contained in section 54(f) of the 1939 Code, section 6033(a) of the 1954 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 1939 Code, section 170 of the 1954 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 861(a)(3) of the 1939 Code, sections 2055 and 2106 of the 1954 Code, respectively. 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 1939 Code, section 2522 of the 1954 Code.

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the 1939 Code, section 3121(k) of the 1954 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 such Act.

Very truly yours,

/s/

Parker C. Williams  
District Director of Internal Revenue