

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

~~Forwarded in PC9~~

Texas A&M University
Development Foundation
Attn: Liska F. Lusk
1501 Texas Ave. South
College Station, TX 77840-3398

Person to Contact:
Vivian Randle

Telephone Number:
(214)767-6023

Refer Reply to:
Mail Code 4940 DAL

Date:
April 18, 1995

EIN:
74-2245072

Dear Sir or Madam:

Our records show that the Texas A&M University Development Foundation is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted in January 1983 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code. Your organization is described in section 170(b)(1)(A)(iv) of the code.

If gross receipts for your organization reach \$25,000 or more, in any one year, the organization will be required to file Form 990, Return of Organization Exempt From Income Tax.

This letter may be used to verify your tax-exempt status.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely,

Mary A. Smith
ymc

EP/EO Correspondence Examiner
Customer Service Section

Date: JAN 28 1983

Entered in PCG

Employer Identification Number:

Accounting Period Ending:

AUGUST 31

Form 990 Required: ☒ Yes ☐ No

Person to Contact:

ED TECHNICAL ASSISTANT

Contact Telephone Number

(214) 767-2728

EO:7215:NRJ

TEXAS A&M UNIVERSITY DEVELOPMENT
FOUNDATION

STEEPLE C EVANS LIBRARY 6TH FLOOR
COLLEGE STATION, TX 77843

Dear Applicant:

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 that 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)(iv) and 509(a)(1).

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.

Generally, 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. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax 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. Requests, 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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. 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, when a return is filed late, unless there is reasonable cause for the delay.

1100 Commerce St., Dallas, Texas 75242

Letter 947(DO) (5-77)

Entered in PCG
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.

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,

Glenn Cagle
Glenn Cagle
District Director

CC: CHARLES L. SIMONS

* For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than \$25,000 are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990.

FED ID #

FOUNDATION

74-2245072

Internal Revenue
Service
(facsimile seal)

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
Washington 25, D. C.

Entered in PCG

June 9, 1960

In reply refer
to: T:R:EO:3
RTD

Texas Agricultural and Mechanical
College System
Office of the Chancellor
College Station, Texas

Gentlemen:

Reference is made to your letter dated January 27, 1960, in which you request advice as to whether or not the System and each of its parts constitute an institution or agency to which contributions may be made and claimed by the donors as deductible items in arriving at their taxable income.

The information submitted discloses that the System is an organization through which the Board of Directors of the Agricultural and Mechanical College of Texas administers the colleges, agencies, services, and regulatory activities which have been placed under its direction and supervision and that the System includes four senior colleges and six state wide agencies engaged in teaching, research, and extension work in agriculture and engineering, as well as related fields which have been created and authorized by Acts of the Texas State Legislature.

Your administration is vested in a Board of Directors the members of which are nominated by the Governor of Texas and appointed by and with the advice and consent of the Senate of Texas. Your operating funds are derived from tuition, grants from the State of Texas and the Federal government, investments and miscellaneous sources.

Inasmuch as you and your parts are instrumentalities of the State of Texas, you and your parts are not subject to Federal income tax. Therefore, you and your parts are not required to file Federal income tax returns.

Contributions made to you and your parts for exclusively public purposes are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the Internal Revenue Code of 1954.

Requests, legacies, devises or transfers to or for your use (or your parts) are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the

Texas Agricultural and Mechanical -2-
College System

extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use (or your parts) are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

You are advised that social security coverage for your and your parts employees may be effected by means of an agreement between the State and the Department of Health, Education and Welfare entered into pursuant to section 218 of the Social Security Act, as amended.

Our ruling dated March 30, 1943, holding the Agricultural and Mechanical College of Texas, which is one of your parts, exempt from Federal income tax as an instrumentality of the State of Texas, is affirmed.

The District Director of Internal Revenue, Austin, Texas, is being advised of this action.

Very truly yours,

/s/ J. F. Worley

Chief, Exempt Organizations Branch