

JUN-24-93 THU 10:18

Tulane Univ. P. 02

Department of the Treasury
Internal Revenue Service
Quality Review Staff
Taxpayer Assistance Group
P. O. Box 1055 - RM 907
Atlanta, Georgia 30370-0000

Entered in PCG

Date: JUL 13 1989

Your Letter Dated:
05/09/89
Refer Reply To:
QRS:EO:TPA
EIN:
72-0423889
FFN:

ADMINISTRATORS OF THE TULANE
EDUCATIONAL FUND
6823 ST CHARLES AVENUE
NEW ORLEANS, LA 70118-5689

*Named the account.
Only one organization for Tulane Univ.
Checks can be made but to either name.
- Janine Martin
(504) 865-5371 7/18/93*

Dear Taxpayer:

We have received your letter requesting confirmation of your exemption from Federal Income Tax.

You were recognized as an organization exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code by our letter dated September, 1979. ✓

This letter is currently in effect and will remain in effect until, terminated, modified, or revoked by the Internal Revenue Service.

You were also determined not to be a private foundation as defined in section 509(a) of the Code, because you are an organization described in sections 170(b)(1)(A)(i) and 509(a)(1). ✓

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.

Your attention is called to Revenue Procedure 75-50, 1975-2 C.B. 587. This revenue procedure sets forth the guidelines and record-keeping requirements for determining whether private schools that are presently recognized as exempt from Federal income tax have racially nondiscriminatory policies as to students. To ensure your continued exemption, you should maintain records to show that you are in compliance with all the requirements of Revenue Procedure 75-50.

Any changes in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any changes in your name or address.

Thank you for your cooperation.

Sincerely yours,
Cynthia Smith
Exempt Organizations Coordinator

Internal Revenue Service

Department of the Treasury

District
Director

300 E. 8th St., Austin, Texas 78701

The Administrators of the Tulane
Educational Fund
c/o Sheldon Hackney
Office of the President
New Orleans, Louisiana 70118

Person to Contact:
J. Hitchcock
Telephone Number:
(512) 397-5716
Refer Reply to:
E:T:3003:JH
Date:

*Hide chkg for
updated version*

SEP 21 1979

*(504) 300 5500
p. 210*

Gentlemen:

Our records indicate that you were recognized as a tax exempt organization under section 101(6) of the Internal Revenue Act of 1938, which corresponds to section 501(c)(3) of the Internal Revenue Code of 1954, in a letter dated April 24, 1942. In addition, in a letter dated May 20, 1971, you were classified as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code. We are enclosing copies of these letters.

These letters remain in effect. Contributors may reply on these letters for assurance that contributions made to you are deductible.

Your name was erroneously omitted from Publication 78, Cumulative List of Organizations Described in Section 170(c) of the Internal Revenue Code of 1954. Action has been taken to correct this omission.

If we can be of further help, please let us know.

Sincerely,

George P. Bond
Chief, Technical Staff

Enclosures:

Ltr dtd 4-24-42
Ltr dtd 5-20-71