November 2, 1995

TO WHOM IT MAY CONCERN

FROM: John C. Adams, Director of Budget & Analysis

SUBJECT: 501(C)(3) Inquiry

The following information is in response to your inquiry concerning the Internal Revenue Service section 501(c)(3) status of the University of Nebraska Medical Center.

The University of Nebraska Medical Center is one of four campuses of the University of Nebraska, a public institution of higher education operated by the State of Nebraska. The attached letter from the Internal Revenue Service documents the tax exempt status of the University.
Accounting Period Ending:  
Purpose:  
June 30  
Educational

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 section 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 under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than $5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, 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 a 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. Please keep this determination letter in your permanent records.

Sincerely yours,

R. C. Vonkuil  
District Director

Form 1–178 (Rev. 7–71)
Gentlemen:

This is in reply to your letters of May 12, 1971 and July 8, 1971.

We wish to advise you that as you are supported and operated by the State of Nebraska you are exempt from Federal income tax as an instrumentality of the government under Section 115 of the Code.

It is not necessary for you to seek a determination of exempt status from the Internal Revenue Service. You also are not required to file Form 4653 (Notification Concerning Foundation Status).

Section 170(c)(1) of the Internal Revenue Code states that contributions are deductible to donors if given to a State, a Territory, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.

Very truly yours,

[signature]

George C. Lethert
District Director