

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 1123, Central Station
St. Louis, Missouri 63188

Creighton University
2500 California Street
Omaha, Nebraska 68178

Person to Contact:
P. Clarke TPA
Telephone Number:
314-425-5651
Refer Reply to:

Date: JUL 02 1979

Gentlemen:

This is in response to your letter of recent date regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued April 1935 granting your organization an exemption from Federal income tax under the provisions of Section 101(6) of the Internal Revenue Code of 1939, forerunner of Section 501(c)(3) of the Internal Revenue Code of 1954. 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 509(a)(1) and 170(b)(1)(A)(ii) of the Code.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

If your gross receipts each year are normally more than \$10,000, you are required to file Form 990, Return of Organizations Exempt From Income Tax, by the fifteenth 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 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.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,

R. C. Vorhies

District Director

IRS #47-0376583