Northeastern University
Boston 15
Massachusetts

Attention: Mr. Lincoln C. Bateson, Financial Officer

Gentlemen:

Your letter of January 18, 1963, inquiring about the Federal income tax status of your university, has been received.

Please be advised that the records in this office indicate that on November 30, 1934, our National Office ruled that you qualified for exemption from Federal income tax as an organization described in Section 101(6) of the 1934 Code, which corresponds with section 501(c)(3) of the Internal Revenue Code of 1954.

Accordingly, you are not required to file income tax returns, so long as you retain your exempt status.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use, for exclusively public purposes, are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

Very truly yours,

[Signature]
ALVIN H. KELLEY
District Director

We hereby certify this to be a true copy of the original instrument.

NORTHEASTERN UNIVERSITY
By: Thelma McCauley
Secretary
Date 1-18-1970
Internal Revenue Service

District
Director

Northeastern University
360 Huntington Avenue
Boston, MA 02115

Department of the Treasury
P.O. Box 9088
JFK Federal Bldg., Boston, Mass. 02203

Person to Contact: Larry Zinamon
Telephone Number: 1-800-392-6288 (Mass)
1-800-343-9000 (Conn)

Refer Reply to: Taxpayer Service
Date: September 21, 1982

Dear Sir or Madam:

This is in reply to your recent letter requesting a copy of an exemption letter for the above named organization.

☑ Records in this office show that a determination letter was issued in November 1934 ruling that the organization was exempt from Federal income tax under Section (now) 501(c)(3) of the Internal Revenue Code of 1954.

☐ Records in this office show that the organization is exempt under Section ____________ of the Internal Revenue Code as part of a Group Ruling issued to ________________.

☑ Further, the organization is not a private foundation because it is an organization described under Section 509(a)(1) & 170(b)(1)(A)(ii)

☐ Further, the organization is a private foundation as described in Section 590(a) of the Internal Revenue Code of 1954.

This ruling remains in effect as long as there have been no changes in the character, purposes or method of operation of the organization.

I trust the foregoing information will serve your purpose.

If you have any questions, you may contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

HELEN HERZER
Group Manager