



THE UNIVERSITY OF NORTH CAROLINA , *Consolidated Office*

University of North Carolina in CHAPEL HILL • North Carolina State College of Agriculture and Engineering in RALEIGH • The Woman's College in GREENSBORO

A. H. SHEPARD, JR.
Business Officer & Treasurer

February 27, 1962

CHAPEL HILL

Mrs. Grace B. Farrior
Administrative Assistant Librarian
The Woman's College of UNC
Greensboro, North Carolina

Dear Mrs. Farrior:

The records of the Internal Revenue Service will show that the University of North Carolina was held to be exempt from Federal Income Tax on June 21, 1929 under the provisions of Section 103(6) of the Revenue Act of 1928.

Section 103(6) of the Revenue Act of 1928 has been carried forward and is now Section 501 (C) (3) of the Revenue Act of 1954.

While the University of North Carolina has been declared to be exempt under the above cited section, the usual statement of the University's claim for exemption is that the University of North Carolina is a State supported educational institution and a State agency. As such, it is exempt from Federal Income Tax under other provisions of the Internal Revenue Code. Contributions made to the University of North Carolina may be claimed as deductions from income tax to the extent permitted by applicable sections of the Internal Revenue Code.

Sincerely,

A. H. Shepard, Jr.

cc: Mr. Dale F. Keller ✓
Acting Business Manager
The Woman's College of UNC
Greensboro, North Carolina

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Y



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
320 SOUTH ASHE STREET
GREENSBORO, NORTH CAROLINA 27401
December 28, 1965

IN REPLY REFER TO
434-20:1271

University of North Carolina at Chapel Hill
P. O. Box 518
Chapel Hill, North Carolina 27515

ATTENTION: Mr. J. A. Williams

Gentlemen:

This is in reply to your letter of December 9, 1965, regarding your status for Federal income tax purposes.

According to our records the University of North Carolina has been granted exemption from Federal income tax and that exemption remains in effect.

The exemption granted the University under prior Revenue Acts establishes exemption as an organization described in Section 501(c)(3) of the Internal Revenue Code of 1954.

Contributions made to you are also deductible by donors in the manner and to the extent provided in Section 170 of the Code.

Very truly yours,

J. E. Wall
J. E. Wall
District Director

District Director
Internal Revenue Service

Date:

DEC 2 1971

In reply refer to:

411-12:ARG



University of North Carolina at
Chapel Hill
302 Bynum Hall
Chapel Hill, North Carolina 27514

Attn: ~~Mr. Robert A. Franklin~~

Gentlemen:

Based on information furnished, your activities have not changed since the letter to you dated December 28, 1965, from Mr. J. E. Wall, District Director in North Carolina. Therefore, the exemption under section 501(c)(3) of the Internal Revenue Code remains in effect.

We are enclosing a copy of Form M-0714 issued to you by our National Office on June 29, 1971, stating that you have been classified as an organization that is not a private foundation. This letter along with the December 28, 1965, letter and Form M-0714 should clarify to the donors that you are exempt from Federal income tax under section 501(c)(3) of the 1954 Code and are not a private foundation.

If this office can be of further service to you, please contact us.

Sincerely yours,

J. E. Griffith
Group Supervisor

Enclosure
Form M-0714

Department of the Treasury

JUL 2 1971

Internal Revenue Service
Washington, DC 20224

Date:

JUNE 29, 1971

In reply refer to:



▷ UNIVERSITY OF NORTH CAROLINA AT CHAPEL
HILL
CHAPEL HILL, NORTH CAROLINA 27514

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch



The University of North Carolina

GENERAL ADMINISTRATION

POST OFFICE BOX 2688, CHAPEL HILL, NC 27515-2688

DAVID N. EDWARDS, JR., *Associate Vice President for Legal Affairs*

Telephone: (919) 962-0444 Fax: (919) 962-0477

E-mail: edwardsd@ga.unc.edu

Appalachian State
University

East Carolina
University

Elizabeth City
State University

Fayetteville State
University

North Carolina
Agricultural and
Technical State
University

North Carolina
Central University

North Carolina
School of
the Arts

North Carolina
State University
at Raleigh

University of
North Carolina
at Asheville

University of
North Carolina
at Chapel Hill

University of
North Carolina
at Charlotte

University of
North Carolina
at Greensboro

University of
North Carolina
at Pembroke

University of
North Carolina
at Wilmington

Western Carolina
University

Winston-Salem
State University

An Equal Opportunity/
Affirmative Action
Employer

April 1, 1999

Mr. James C. Baulding
Office of Accounting Services
The University of North Carolina at Greensboro
P.O. Box 10741
Greensboro, NC 27404-10741

Dear Mr. Baulding:

You have inquired about the federal tax status of the University of North Carolina at Greensboro. This letter responds to that inquiry.

The University of North Carolina at Greensboro (UNCG) became a constituent institution of the University of North Carolina by reason of North Carolina General Statutes Sections (G.S.) 116-2(4) and 116-4. UNCG has no corporate identity apart from the University of North Carolina. UNCG, then, partakes of the tax status of the University of North Carolina itself.

The records of the Internal Revenue Service are reported to us as reflecting the award on June 21, 1929, of federal tax-exempt status to "the University of North Carolina" under Section 103(6) of the Revenue Act of 1928. Section 103(6) of that Act has been carried forward as Section 501(c)(3) of the Internal Revenue Code of 1954. Essentially that information and the tax-deductibility under Section 170 of gifts to the University of North Carolina are reflected in a letter of the District Director in the Greensboro Office of the Internal Revenue Service, dated December 28, 1965, which was addressed to Mr. J. A. Williams in the Business Office of the University of North Carolina at Chapel Hill. Though reconstituted under Chapter 1244, 1971 Session Laws of North Carolina, "the University of North Carolina" continues as a statutorily cognizable entity, which includes UNCG.

Without respect, however, to the Section 501(c)(3) status of an organization, IRC Section 170 also recognizes as a deduction any "charitable contribution" to a "State, a possession of the United States, or any political subdivision of any of the foregoing...if the contribution or gift is made for exclusively public purposes."

Edwards:Baulding
April 1, 1999
Page 2

The University of North Carolina was created by act of the General Assembly on December 11, 1789. On that date the General Assembly, with reference to "the indispensable duty of every Legislature to consult the happiness of a rising generation, and endeavor to fit them for an honorable discharge of the social duties of life, by paying the strictest attention to their education...", created as a "body politic and corporate" the "Board of Trustees of the University of North Carolina." Pursuant to Chapter 1244, Section 1, 1971 Session Laws of North Carolina (codified as G.S.116-3), the "University of North Carolina" continues as a "body corporate and politic" with a Board of Governors by act of the North Carolina General Assembly. And, as noted above, UNCG is a constituent institution of the University of North Carolina.

A gift made for purposes within those purposes statutorily established for the University and UNCG is understood, then, to enjoy federal tax-deductibility as provided under the Internal Revenue Code.

I hope this letter provides information sufficient for your needs. If not, please let me know.

Yours truly,

A handwritten signature in cursive script that reads "David N. Edwards, Jr." with a stylized flourish at the end.

David N. Edwards, Jr.