

Address any reply to: 31 Hopkins Plaza, Baltimore, Md. 21201

Department of ~~the~~ Treasury

FILE Tax Exemption

District Director  
Internal Revenue Service

Date:

JAN 28 1973

In reply refer to:

Au:FA1:1150:EW



Virginia Commonwealth University  
Medical College of Virginia  
Health Sciences Center  
Richmond, Virginia 23219

Gentlemen:

This is in reference to your letter of November 28, 1972, requesting a ruling letter be issued giving your organization exemption from Federal income tax pursuant to the merger of the Medical College of Virginia and Richmond Professional Institute.

In a letter dated August 8, 1952, the Medical College of Virginia was advised that evidence indicated that the organization was an instrumentality of the government of the State of Virginia and therefore not subject to Federal income tax and not required to file income tax returns.

In a letter dated July 10, 1951, the Richmond Professional Institute was advised that in as much as it was a division of the College of William and Mary, an agency of the Commonwealth of Virginia, it was not subject to Federal income tax and not required to file income tax returns.

Inasmuch as the Medical College of Virginia and the Richmond Professional Institute are now merging into the Virginia Commonwealth University, it is held that the Virginia Commonwealth University is an instrumentality of the government of the State of Virginia and therefore not subject to Federal income tax and not required to file income tax returns.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided in section 170 of the Internal Revenue Code of 1954.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes and in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

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Virginia Commonwealth University

Since we have concluded that you are an instrumentality of the government of the State of Virginia, services performed in your employ are excepted under the Federal Insurance Contribution Act and the Federal Unemployment Tax Act.

Coverage of your employees under the old-age survivors and disability insurance system may be effected only by recourse to the agreement entered into between the State of Virginia and the Department of Health, Education, and Welfare pursuant to section 218 of the Social Security Act, as amended.

Sincerely yours,

*William D. Waters*

William D. Waters  
District Director

REMITTANCE

# Commonwealth of Virginia



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January 22, 1973

Mr. Raymond T. Holmes, Jr.  
 Vice President for Finance  
 Virginia Commonwealth University  
 910 West Franklin Street  
 Richmond, Virginia 23220

Dear Mr. Holmes:

I am writing in response to your letter of January 12, 1973, relating to the tax exempt status of Virginia Commonwealth University.

Section 23-50.4 of the Code of Virginia clearly establishes Virginia Commonwealth University as a State institution. Section 23-50.7 of the Code of Virginia, relating to the purpose of the University, states that the University is formed for the purpose of establishing and maintaining a university for educational purposes.

On the basis of the foregoing, I am of the opinion that the University is a tax exempt organization within the scope of § 501(c)(3) of the Internal Revenue Code of the United States.

I know of no requirement that you make formal application to the Internal Revenue Service to obtain a formal ruling on the question of the University's tax exempt status.

With best regards, I am

Very truly yours,

*William G. Broaddus*

William G. Broaddus  
 Assistant Attorney General

WGB: 33M15



**Internal Revenue Service**

**Department of the Treasury**

District Director  
Baltimore District  
October 28, 1981

31 Hopkins Plaza, Baltimore, Md. 21201

▶ Mr. James W. Guerdon  
Vice President for Finance  
Virginia Commonwealth University  
910 West Franklin Street  
Richmond, Virginia 23284

**RECEIVED**

NOV 2 1981

**VE for Finance**

Dear Mr. Guerdon:

This is in response to your letter dated October 21, 1981, in which you requested that the Virginia Commonwealth University be included in the Cumulative List of Organizations.

This publication contains a list of organizations with outstanding ruling or determination letters holding contributions to them to be deductible.

Contributions to an organization described in section 170(c)(1) for exclusively public purposes will be allowed regardless of whether the organization has received a letter confirming its status.

The organizations described in section 170(c)(1) are a state, a possession of the United States, or any political subdivision of the foregoing, or the United States or the District of Columbia.

The Virginia Commonwealth University, being an instrumentality of the Commonwealth of Virginia is tax exempt under section 115 of the Internal Revenue Code and described in section 170(c)(1) of the Code.

Sincerely,



Ms. P. Langello  
Taxpayer Service Division