

Address any reply to:

Bos.-EO-74-423

Department of the Treasury

District Director

Internal Revenue Service

Date:

FEB 25 1974

In reply refer to:

AU:EO:GT



► The Central Connecticut State College
Foundation, Inc.
Box 612
New Britain, Conn. 06050

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 509(a)(3).

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,

William E. Williams

WILLIAM E. WILLIAMS
District Director

FORM 514
(3-69)
PART 1

NOTICE OF EMPLOYER
IDENTIFICATION NUMBER

Please make a separate
record of this number for
use in case this notice
should be lost or destroyed.

23 7354328

THE CENTRAL CONNECTICUT STATE COLLEGE FOUNDATION, INC

P.O. BOX 612

New Britain, CT 06050

Hartford

The Identification Number shown above will be used by the Internal Revenue Service to identify your Federal tax returns, and other documents, i.e., 1120, 940, 941, etc., and your payments of the taxes reported on such returns. Your Identification Number should be shown on such returns, documents, and on any related forms or correspondence.

NON-PROFIT ORGANIZATION
IDENTIFICATION NUMBER

Rec'd 27 Apr 74

CP

LAW OFFICES OF
D. J. HARRY WEBB

SUITE 217
99 WEST MAIN STREET
POST OFFICE BOX 22
NEW BRITAIN, CONNECTICUT 06050
(203) 229-3791

December 13, 1982

Department of the Treasury
District Director
Internal Revenue Service
Washington, D.C. 20224

RE: AU: FO: GT E.I. # 23-7354328 The Central Connecticut
State College Foundation, Inc., New Britain, CT 06050

Gentlemen:

Please be advised that the above-captioned organization exempt under section 501 (c) (3) has changed its name effective September 3, 1982 to:

CCSU Foundation, Inc.

The address and the purposes, character and method of operation of the organization are all unchanged. The sole purposes of the change in name of the organization is to conform the name to the new name of the educational institution to which it is related and which it serves.

Reference is made to your determination letter dated February 25, 1974.

Sincerely,

D. J. Harry Webb

DJHW/bp

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