

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Missouri Western State College
4525 Downs Drive
St. Joseph, MO 64507

Person to Contact:
Mr. Jankowitz
Telephone Number:
(202) 566-6160
Refer Reply to:
OP:E:EO:R:1
Date:

FEB 11 1986

Employer Identification Number: 43-0830018
Key District: Chicago
Accounting Period Ending: June 30
Foundation Status Classification: 509(a)(1) & 170(b)(1)(A)(ii)

Dear Applicant:

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 that you are not a private foundation within the meaning of Code section 509(a), because you are an organization described in the sections of the Code shown above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. Also, you should inform your key District Director of all changes in your name or address.

Unless specifically excepted, beginning January 1, 1984, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in a calendar year. You are not required to pay tax under the Federal Unemployment Tax Act (FUTA). However, if you are a wholly-owned instrumentality of a state or political subdivision of a state, and social security coverage is desired for your employees, the coverage may be obtained only by an agreement between the State and the Secretary of Health and Human Services, entered into under section 218 of the Social Security Act, as amended. Also, if you are such an organization, remuneration for services performed for you is not subject to federal unemployment taxes.

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Any questions that you may have as to whether you are an instrumentality of a state or a political subdivision thereof should be addressed to the Internal Revenue Service, Office of Chief Counsel, CC:IND:I, 1111 Constitution Avenue, N.W., Washington, D.C. 20224. Such request should be filed in accordance with Rev. Proc. 85-1, 1985-1 I.R.B. 21.

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. If you have questions about excise, employment, or other federal taxes, contact your key District Director.

Donors may deduct contributions to you as provided in Code section 170. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522.

Unless you are an instrumentality referred to below, you are required to file Form 990, Return of Organization Exempt from Income Tax, if your gross receipts each year are normally more than \$25,000. (For tax years before December 31, 1982, organizations whose gross receipts are not normally more than \$10,000 are excused from filing Form 990.) For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the current Form 990. Such returns are not required to be filed by organizations that are instrumentalities of a state or a political subdivision thereof, the income of which is excluded from gross income under section 115. If you believe your income is excluded from gross income pursuant to Code section 115, you should request an appropriate ruling from the Office of Chief Counsel, as indicated above. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. There is a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under Code section 511. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. 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.

Please show your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

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If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely yours,

Milton Cerny

Milton Cerny
Chief, Exempt Organizations
Rulings Branch