

U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
DISTRICT OFFICE

2121 Eighth Avenue, North  
Birmingham, Alabama  
October 26, 1964

Form 2954  
434:ICE  
BIR:EO:64-57

University of Contributions  
307 Gaillard Drive  
Mobile, Alabama

FUNCTION	Educational
FORM 2954 REQUIRED	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO
ACCOUNTING PERIOD END	September 30

Gentlemen:

Based upon the information submitted to this office, we are satisfied that the organization described in the report is organized and operated exclusively for the purposes stated above. Any questions, concerns, or requests for further information should be directed to this office.

You are not required to file a Federal income tax return on income derived from exempt status, unless you are subject to the tax on unrelated business income imposed by section 514. Any change in your character, purposes or method of operation should be reported immediately to this office for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for Federal income tax on unrelated business income is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

Contributions made to you are deductible for Federal estate tax purposes under section 2055 and for gift tax purposes under section 2512.

You are not liable for the Federal Income Tax Contributions Act (social security taxes) unless you are a waiver of exemption contained in a provision of which you do not abide for the tax imposed under the Federal Unemployment Tax Act. Any waiver of exemption concerning social security taxes should be addressed to this office.

This is a determination letter.

Very truly yours,

R. Armond Costanzo  
Chief, Audit Division