

Internal Revenue Service

Department of the Treasury

District  
Director

10 MetroTech Center  
625 Fulton Street  
Brooklyn, NY 11201

▷

Date: MAY 10 1993

Salve Regina University  
100 Ochre Point Avenue  
Newport, RI 02840-4149

Person to Contact:  
Patricia Holub  
Contact Telephone Number:  
(718) 488-2333  
EIN: 05-0259080

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Salve Regina University.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

*(Patricia Holub)*

Patricia Holub  
Manager, Customer  
Service Unit

Name of Organization: Salve Regina University

Date of Exemption Letter: March 1946

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(1) of the Internal Revenue Code.

This organization is tax exempt under the group ruling of the United States Catholic Conference. Group Exemption Number 0928.

*Exempt Based Educational Purpose not Religious Affiliation*

TREASURY DEPARTMENT  
WASHINGTON 25

IT:P:T:l  
WHR

February 5, 1947

Office of Commissioner  
of Internal Revenue

Salve Regina College  
60 Broad Street  
Providence, Rhode Island

*File IRS*

Gentlemen:

Reference is made to the evidence submitted in support of your claim to exemption from Federal income tax.

The evidence presented discloses that you were incorporated by a Special Act of the General Assembly of the State of Rhode Island in January 1934, to operate and maintain a college where courses of instruction leading to a degree may be obtained.

It is the opinion of this office, based upon evidence presented, that if you continue to operate strictly in accordance with your stated purposes, you will be exempt from Federal income tax under the provisions of section 101(c) of the Internal Revenue Code as a corporation organized and operated exclusively for educational purposes.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization or the purposes for which you were organized, engage in any activities not contemplated by your stated purposes, or attempt in any way to influence legislation.

Furthermore, under substantially identical authority contained in section 1426 and 1607 of the Code, employment taxes imposed by such statute are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

Contributions made to you will be deductible by the donors in arriving at their taxable net income in the manner and to

- Salve Regina College -

the extent provided by section 23(o) and (q) of the Internal Revenue Code, as amended.

Bequests, legacies, devises or transfers, to or for your use will be deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by section 812(d) and 861(a)(3) of the Code. Gifts of property to you will be deductible in computing net gifts for gift tax purposes in the manner and to the extent provided by section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code.

Since the actual activities of an organization are a material factor in determining whether or not it is organized and operated in accordance with the several provisions of law referred to herein, you should, after your first complete year of operation, complete and file with the collector of internal revenue for your district Form 1023 in order that the effect of your actual operations upon your exempt status may then be determined. You should attach to the Form 1023 a classified statement of your receipts and expenditures during such year.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,

/s/ E. J. McLerney

Deputy Commissioner

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SALVE REGINA COLLEGE  
DEVELOPMENT OFFICE



TREASURY DEPARTMENT

WASHINGTON 25

*Salve Regina*

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:P:T:l  
WHR

FEB 5 1947

Salve Regina College  
60 Broad Street  
Providence, Rhode Island

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It is the opinion of this office, based upon evidence presented, that if you continue to operate strictly in accordance with your stated purposes, you will be exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code as a corporation organized and operated exclusively for educational purposes.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization or the purposes for which you were organized, engage in any activities not contemplated by your stated purposes, or attempt in any way to influence legislation.

Furthermore, under substantially identical authority contained in section 1426 and 1607 of the Code, employment taxes imposed by such statute are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

Contributions made to you will be deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code, as amended.

2 - Salve Regina College -

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The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,

  
Deputy Commissioner

The Chancery Office

DIocese OF PROVIDENCE  
34 PENNER STREET  
Providence, Rhode Island

December 31st,  
1946.

Dear Reverend Mother:-

Enclosed please find a form (1023, Treasury Department) which I have filled out for you to the end that Salve Regina College be officially set up as an Educational Institution exempt from Federal Income Tax and Gift Taxes.

This must be filed with the Treasury Department, Commissioner of Internal Revenue.

This action is being taken in view of the gift to the College of the property which we looked at a short time ago.

No doubt you will want a copy of this document for your files. The same is enclosed.

Please be good enough to sign the document and forward it at once to the Commissioner of Internal Revenue, Washington, D.C., in the envelope provided. The Commissioner will send his ruling directly to you. As soon as you have received the same, please make several copies of the document and forward the original and the copies to me at once.

Thanking you in anticipation of your kind consideration of this very important matter, and with expression of every good wish for the New Year, I remain

Sincerely yours in Christ,

*Charles J. Mahoney*  
(Rev. Charles J. Mahoney),  
Vice Chancellor.

Reverend Mother Mary Matthew, R.S.M.,  
Mother Provincial,  
Religious Sisters of Mercy,  
Mt. St. Rita,  
Manville P.O., Rhode Island.

QUESTIONNAIRE

FOR RELIGIOUS, CHARITABLE, SCIENTIFIC, LITERARY, OR EDUCATIONAL ORGANIZATIONS  
CLAIMING EXEMPTIONS FROM FEDERAL, INCOME, TAX UNDER SECTION 101(6) OF THE INTERNAL  
REVENUE CODE AND THE CORRESPONDING PROVISIONS OF PRIOR REVENUE ACTS

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AFFIDAVIT

(To be made only by a principal officer of the organization claiming the  
exemption)

STATE OF ...Rhode.Island.....

COUNTY OF Providence

Catherine M. Doyle, known in Religion as Sister Mary Matthew, R. S. M., Mother  
Provincial, Religious Sisters of Mercy deposes and says that he is the

Treasurer

of the

Salve Regina College

located at

60 Broad Street, Providence, Rhode Island

and that the following answers and statements, including all statements attached  
hereto, are complete and true to the best of his knowledge and belief:

1. Is the organization incorporated? Yes. If so, under the laws of what  
State? Rhode Island. When? Special Act of the General Assembly of the State  
of Rhode Island, January Session, 1934.
2. Is the organization the outgrowth or continuation of any form of predecessor?  
No.
3. Has the organization filed Federal income-tax returns? No.
4. State briefly the specific purposes for which the organization was formed.  
(Do not quote from, or make reference to, the articles of incorporation or bylaws for  
this purpose) To give courses of instruction leading to degrees usually conferred by  
colleges and universities.
5. Is the organization authorized to issue capital stock? No.
- 6.
7. If any distribution of corporate property of any character has ever been  
made to shareholders or members, attach hereto a separate statement containing full  
details thereof, including (1) amounts or value, (2) source of funds or property dis-  
tributed, and (3) basis of and authority for distribution. No distribution.

8. State all sources from which organization's income is derived. Donations now. Tuition when college starts functioning.
9. Does any part of the receipts represent payment for services of any character rendered by the organization? No.
10. State all the activities in which the organization is presently engaged. Preparati for opening of a college.
11. What, if any, specific activities of the organization have been discontinued? None.
12. Is the organization now, or has it ever been, engaged in carrying on propoganda, or otherwise either advocating or opposing pending or proposed legislation? No.
13. For what purposes, other than in payment for services rendered or supplies furnished are the organization's funds expended? None.
14. Does any part of the net income of the organization inure to the benefit of any private shareholder or individual? No.
- 15.
16. In the event of the dissolution of the organization, what disposition would be made of its property? Its property would be distributed among the other Institutions of Learning in the Diocese of Providence, R. I., under the direction of the Ecclesiastical authorities.

(Signed) Catherine M. Doyle in religion Sister Mary Matthew, R.S.M.  
Treasurer

Subscribed and sworn to before me this 31st day of December 1946.

(Signed) Charles J. Mahoney  
Notary Public

Note: Salve Regina College is about to receive a gift of land and buildings suitable for its corporate purposes. The building will be placed in readiness without delay. Full academic activity is anticipated for the scholastic year 1947-1948. Because of the war conditions, it has not been possible for the College to start its actual training schedule due to lack of buildings.