



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Date: MAY 05 2014

State of West Virginia
West Virginia University
Tax Services
One Waterfront Place
P.O. Box 6005
Morgantown, WV 26506

Employer Identification Number:
55-6000842
Person to Contact and ID Number:
Stephanie Robbins (2371105)
Contact Number:
(202) 317-8521
Group Exemption Number
5989
Public Charity Status:
509(a)(1) & 170(b)(1)(A)(vi)
Form 990/990-EZ/990-N Required:
Yes
Effective Date of Exemption:
August 2013
Contribution Deductibility:
Yes

Dear Sir or Madam:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you are a state instrumentality.

Subordinates' Tax-Exempt Status

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code on the date listed above. If a subordinate later decides to seek an IRS letter recognizing its own individual tax exemption, it will have to apply for recognition of exemption by submitting a Form 1023.

Additionally, we have classified your subordinates that you operate, supervise, or control as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

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

Annual Filing Requirements

Your subordinates are required to file annual informational returns with the IRS. The type of return a subordinate must file is based upon its annual gross receipts. If a subordinate's gross receipts average \$50,000 or less for a given tax year and its two prior tax years, the subordinate must file an annual electronic notice, Form 990-N, unless it chooses to file Form 990 or 990-EZ for that tax year.

If a subordinate's annual gross receipts average more than \$50,000, it is required to file either Form 990, Return of Organization Exempt From Income Tax, or Form 990-EZ, Short Form Return of Organization