

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue



JUL 08 2002

Reply to:
Exempt Organizations

Effective Date: JUL 21 2000

E-02-7153
GEORGE WASHINGTON UNIVERSITY

2100 RENNA AVE NW
WASHINGTON, DC 20037

Dear Sir or Madame:

Based on information supplied, and assuming your operations will be as indicated in your income and franchise tax and personal property tax exemption application, we have determined that you are exempt from the District of Columbia Income and Franchise Tax as an organization described in Section 47-1802.1(3) of the District of Columbia Code. In addition, we have determined that you are exempt from the District of Columbia Personal Property Tax as an organization described in Section 47-1508(a)(1), of the District of Columbia Code.

Contributions made to you are deductible by donors.

If your purposes, character, or method of operation change, please report the changes to us for consideration of their effect, if any, upon your exempt status. You should also report any change in your name including the amendment to your organizational document and address.

You are not required to file District of Columbia income or franchise tax returns unless your organization has unrelated business income from engaging in a trade or business in the District or from District sources and such income is subject to tax under Section 511 of the Internal Revenue Code and/or you are subject to tax under Section 527 of the Internal Revenue Code. Personal property used in the generation of unrelated business income is subject to tax under Section 47-1508(a)(1)(B) of the District of Columbia Code.

You will be required to submit each year on or before the fifteenth day of the fifth month following the close of your accounting period a copy of Form 990 or 990PF filed with the Internal Revenue Service.

In addition, you are required to submit promptly a copy of any correspondence which is received from the Internal Revenue Service which changes your exempt status for Federal income tax purposes.

Sincerely yours,

A handwritten signature in cursive script that reads "Stucker".

Supervisory Tax Auditor
Review and Conference Section