

Exemption Certificate

April 11, 2014

I certify that Plymouth State University is a component until of the University System of New Hampshire per RSA 187-A:2 and is covered under the University System of New Hampshire's IRC Section 501 (c) (3) IRS Determination Letter and Employer Identification Number (02-6000937).

Signed: 
Erik E. Gross
Associate Treasurer

TITLE XV EDUCATION

CHAPTER 187-A STATE COLLEGE AND UNIVERSITY SYSTEM

University System

Section 187-A:2

187-A:2 Components of the University System. – The university system of New Hampshire shall consist of the university of New Hampshire (including the New Hampshire college of agriculture and the mechanic arts and its other colleges, schools and divisions), the Plymouth state university, the Keene state college, and the Granite state college.

Source. 1981, 331:1. 1985, 140:1. 1993, 109:1, eff. July 1, 1993. 2003, 159:1, Aug. 16, 2003. 2005, 13:1, eff. May 9, 2005.

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: January 2, 2001

University System of New Hampshire
% Controllers Office
18 Garrison Avenue
Durham, NH 03824-2334

Person to Contact:
Lois Parrott 31-01284
Customer Service Specialist
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
02-6000937
Accounting Period Ends:
June 30

Dear Sir or Madam:

This is in response to your request for a letter affirming your organization's exempt status.

In May 1939 we issued a determination letter that recognized your organization as exempt from federal income tax under section 101(6) of the Internal Revenue Code of 1939 (now section 501(c)(3) of the Internal Revenue Code of 1986). That determination letter is still in effect.

We classified your organization as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Your organization is not required to file Form 990, Return of Organization Exempt from Income Tax.

As of January 1, 1984, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more the organization pays to each of its employees during a calendar year. There is no liability for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

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Donors may deduct contributions to your organization as provided in section 170 of the Code.

Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

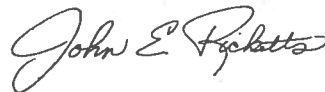
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the permanent records of the organization.

If you have questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services