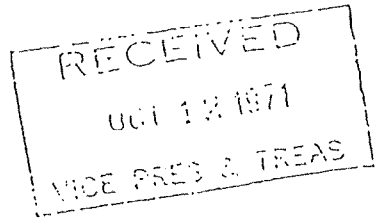


Bos.-EO-71-971

Address any reply to: P.O. Box 9122, JFK P.O., Boston, Mass. 02203

Department of the Treasury



District Director  
Internal Revenue Service

Date: OCT 8 1971 | In reply refer to: AU:EO:RC

Trustees of Boston College  
Chestnut Hill, Mass. 02167  
TAX ID # 04-21035451

Gentlemen:

Purpose: Educational

Accounting Period Ending: June 30

On the basis of the information submitted and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to the District Director shown above for consideration of their effect upon your exempt status. You must also report any change in your name or address.

We have further determined that you are an organization described in section 170(b)(1)(A) of the Code (other than in clauses (vii) and (viii)) and not a private foundation within the meaning of section 509(a).

For years, beginning prior to January 1, 1970, you are not required to file the annual information return, Form 990-A. For subsequent years, please refer to the instructions accompanying the Form 990 for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990 by the 15th day of the fifth month after the end of your annual accounting period.

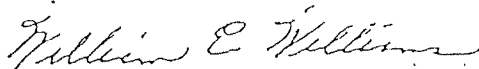
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your local Internal Revenue Service office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Sincerely yours,



WILLIAM E. WILLIAMS

District Director

This letter supersedes our letter dated February 9, 1943. ✓