

OGDEN UT 84201-0038

In reply refer to: 0437758212  
Jan. 31, 2008 LTR 4168C E0  
01-6000769 000000 00 000 R  
00023670  
BODC: TE

UNIVERSITY OF MAINE SYSTEM INC  
% RALPH WHEDON  
16 CENTRAL ST  
BANGOR ME 04401-5106162



006272

Employer Identification Number: 01-6000769  
Person to Contact: Ms. Ingraham  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Jan. 22, 2008, regarding your tax-exempt status.

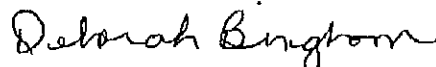
Our records indicate that a determination letter was issued in May 2002, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your 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.

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

Sincerely yours,



Deborah Bingham  
Accounts Management I

**Internal Revenue Service**

**Department of the Treasury**

**P. O. Box 2508  
Cincinnati, OH 45201**

**Date: September 14, 2000**

**Person to Contact:**

**Stephanie Broach-Camp 31-04022  
Customer Service Representative**

**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:**

**01-6000769**

**Accounting Period Ends:**

**June 30**

**University of Maine System, Inc.  
% Payroll Office  
107 Main Avenue  
Bangor, ME 04401-6307**

**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.

Based on information submitted subsequently, 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)(ii) 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.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 587, sets forth guidelines and record keeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. Your organization must comply with this revenue procedure to maintain its tax-exempt status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

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).

University of Maine System, Inc.  
01-6000769

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.

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.

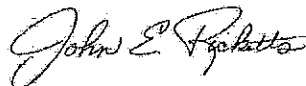
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. 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.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. 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 organization's permanent records.

If you have any 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

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: MAY 10 2002

UNIVERSITY OF MAINE SYSTEMS INC  
C/O PAYROLL OFFICE  
107 MAINE AVE  
BANGOR, ME 04401-4330

Employer Identification Number:  
01-6000769  
DLN:  
101361002  
Contact Person:  
RAYMOND WILKES ID# 75105  
Contact Telephone Number:  
(877) 829-5500  
Date of Exemption:  
May, 1939  
Internal Revenue Code  
Section 501(c)(3)

Dear Applicant:

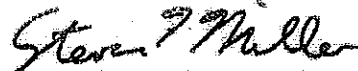
Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



Steven T. Miller  
Director, Exempt Organizations

Letter 976 (DO/CG)

UNIVERSITY OF MAINE SYSTEMS INC

Item Changed	From	To
990 filing requirement	Required	Not required