Gentlemen:

This refers to your request for a determination of the filing status of Rutgers The State University.

Since your organization is a unit of the State of New Jersey, its income is exempted from Federal income tax by Section 115 of the Internal Revenue Code.

As an organization exempt from Federal income tax under Section 115 of the Internal Revenue Code, your organization is not required to file annual Exempt Organization Information Returns.

Sincerely yours,

Alfred L. Whinston
District Director