

CINCINNATI OH 45999-0038

In reply refer to: 0248188034  
Feb. 16, 2017 LTR 4168C 0  
56-0686338 000000 00  
00016053  
BODC: TE

RESEARCH TRIANGLE INSTITUTE  
% OFFICE OF FINANCIAL AFFAIRS  
3040 CORNWALLIS RD  
DURHAM NC 27709

008610

Employer ID Number: 56-0686338  
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Feb. 07, 2017, regarding your tax-exempt status.

We issued you a determination letter in April, 1960, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(3).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

For tax forms, instructions, and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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3040 CORNWALLIS RD  
DURHAM NC 27709

Sincerely yours,



Kim A. Billups, Operations Manager  
Accounts Management Operations 1



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
GREENSBORO, NORTH CAROLINA

April 13, 1960

IN REPLY REFER TO

GBR:EO:1960-55  
434-HMM

The Research Triangle Institute  
505 West Chapel Hill Street  
Durham, North Carolina

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501 (c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for charitable, scientific, and educational purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to this office in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990-A, annually so long as this exemption remains in effect. This form may be obtained from this office and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you should bring the matter to our attention.

The Research Triangle Institute

April 13, 1960

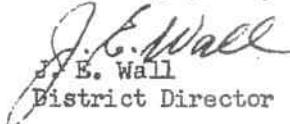
Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954, under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

For the purpose of applying this ruling to any period with respect to which the Internal Revenue Code of 1954 is not applicable, any reference herein to a provision of the 1954 Code shall be deemed a reference to the corresponding provisions of the 1939 Code.

Failure to file the required information return or to otherwise comply with the provisions of section 6033 of the Code and Regulations applicable thereto may result in the termination of your exempt status.

This is a determination letter issued by authority contained in section 601.201 of the Statement of Procedural Rules, C. B. 1955-2, 921.

Very truly yours,

  
J. E. Wall  
District Director