

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

DEPARTMENT OF THE TREASURY

Date:

NOV 19 2008

WEBBER STATE UNIVERSITY
1021 UNIVERSITY CIR
OGDEN, UT 84408-1021

Employer Identification Number:
87-6000535
DLN:
17053022028018
Contact Person:
SHAWNTEL R SANDERS ID# 31456
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
June 30
Public Charity Status:
170(b)(1)(A)(ii)
Form 990 Required:
No
Effective Date of Exemption:
January 7, 1889
Contribution Deductibility:
Yes
Addendum Applies:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

If you are a wholly-owned instrumentality of a state, political subdivision of a state, or a wholly-owned instrumentality of a political subdivision of a state, wages paid for services performed for you are not subject to unemployment taxes under the Federal Unemployment Tax Act (FUTA). However, wages you pay to your employees hired after March 31, 1986, are subject to Medicare taxes under the Federal Insurance Contributions Act (FICA). Further, wages paid to all your employees are generally subject to social security taxes under FICA unless the employees are members of a retirement system of the state, political subdivision, or instrumentality. You may still be liable for

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these social security taxes for employees that are a member of such a retirement system if a "section 218" agreement has been entered into with the Social Security Administration regarding services performed by these employees. For questions regarding "section 218" agreements, consult your State Social Security Administration who may be found through the National Conference of State Social Security Administrators at <http://www.ncsssa.org/ssafraframes.html>.

For information regarding the Federal tax responsibilities of governmental entities, visit the IRS Federal, State and Local Government (FSLG) web page at www.irs.gov/govt. This site contains news, publications, and fact sheets of interest to government entities. It also provides a directory indicating where you can get assistance with your specific questions. To assist you with Social Security and Medicare coverage requirement questions, refer to Publication 963 (Federal-State) reference guide.

Sincerely,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC

Addendum

WEBER STATE UNIVERSITY

ADDENUM

This letter supersedes our letter dated September 30, 2008, correcting your public charity status.