



ROBERTS WESLEYAN UNIVERSITY

TAX STATUS OF THE UNIVERSITY

Roberts Wesleyan University is a tax-exempt organization under Income Tax Regulation Section 1.501(c)(3)-1. This regulation covers "Organizations organized and operated for religious, charitable, scientific, testing for public safety, literary or educational purposes, or for the prevention of cruelty to children or animals."

The term "educational," as used in section 501(c)(3), relates to-

1. The instruction or training of the individual for the purpose of improving or developing capabilities; or
2. The instruction of the public on subjects useful to the individual and beneficial to the community.

An organization may be educational even though it advocates a particular position or viewpoint so long as it presents a sufficiently full and fair exposition of the pertinent facts as to permit an individual or the public to form an independent opinion or conclusion. On the other hand, an organization is not educational if its principal function is the mere presentation of unsupported opinion.

Board of Trustees Handbook