

Internal Revenue Service
District Director

DATE: February 9, 1996

East Tennessee State University
PO Box 70732
Johnson City, TN 37614

Department of the Treasury
Returns Program Management
Staff-Taxpayer Assistance
401 West Peachtree St., NW
C-1130, Stop 520-D
Atlanta, GA 30365

Date of Inquiry:
01-30-96
Person to Contact:
Bob Mitchell
Telephone Number:
404 331-3025

EIN: 62-6021046

This is in response to your inquiry concerning exemption from Federal income tax.

Our records do not indicate your organization has been granted recognition of tax-exempt status under section 501(a) of the Internal Revenue Code.

It appears that your organization may be an instrumentality or political subdivision of a state. Organizations which are instrumentalities or political subdivisions of a state which have been delegated the right to exercise part of the sovereign power of the state are not subject to Federal income tax as stated in section 115 of the Internal Revenue Code.

Any questions that you have as to whether you are an instrumentality of a state or a political subdivision thereof should be addressed to the Internal Revenue Service, Office of the Associate Chief Counsel (Domestic), PO Box 7604, Ben Franklin, Washington DC 20044. Such request should be submitted in accordance with Revenue Procedure 96-1, I.R.B. 1996-1, 9.

Contributions made payable to such an instrumentality or political subdivision of the state are deductible by the donors as provided under section 170 of the Code if the contribution or gift is made exclusively for public purposes.

If we can be of further assistance, please let me know.

Thank you for your cooperation.

Sincerely,

Bob Mitchell

Exempt Organizations
Coordinator