

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2350 Los Angeles, Calif. 90053

► Boise State University
204-D Admin. Building
1910 University Drive
Boise, ID 83725
Fed ID 82-0290701

Person to Contact:

Joyce Ann Darby
Telephone Number:

(213) 894-4553
Refer Reply to:

EOG:04:JD
Date:

APR 21 1989

Dear Sir/Madame:

This correspondence is in reply to your letter of February 1, 1989. Boise State University is not subject to Federal income tax by reason of the provisions of section 115 of the 1986 Internal Revenue Code.

Contributions to it are deductible by donors as provided in section 170 of the Internal Revenue Code.

Boise State University is not a private foundation as defined in section 509(a) since it is not an organization described in section 501(c)(3) of the Internal Revenue Code.

Sincerely yours,

Frederick C. Nielsen

Frederick C. Nielsen
District Director