

**INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR**

**DEPARTMENT OF THE TREASURY**

**401 West Peachtree St., NW  
Room 1109, STOP 520-D  
Atlanta, GA 30365**

**DATE: August 18, 1995**

**North Carolina A T State  
University  
1601 East Market Street  
Greensboro, NC 27401-3209 011**

**Person to Contact:  
Veronica Jackson  
Telephone Number:  
(404) 331-3008**

**EIN: 56-6000007**

**Dear Taxpayer:**

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

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.

By our letter of December 11, 1970, North Carolina Agricultural and Technical University is a political subdivision of the State of North Carolina, and as such you are not subject to Federal income tax.

Contributions made payable to an instrumentality or political subdivision of the state are deductible by the donors as provided under Section 170 of the Internal Revenue Code, if the contributions or gifts are made exclusively for public purposes.

Sincerely,

  
Nelson A. Brooke  
District Director