

Address any reply to:

P.O. Box 737 Atlanta, Ga. 30301

Department of the Treasury

District Director
Internal Revenue Service

Date:
NOV 5 1970

In reply refer to:
411-1-3:JFH



Board of Regents
University System of Georgia
c/o Jacob Wamsley
Business Affairs Officer
244 Washington Street
Atlanta, Georgia 30334

Gentlemen:

Organizations formed as 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.

Since the University System of Georgia is a political subdivision of the State of Georgia, contributions made payable to "The University System" for the use of a university of the system are deductible by the donors as provided under section 170 of the Internal Revenue Code if the contribution or gifts is made for exclusively public purposes.

Sincerely yours,

J. F. Huntington
J. F. Huntington
Exempt Organization Specialist