

Phone: (513) 624-2826

District Director

Internal Revenue Service

Date:

MAY 6 1971

In reply refer to:

442:22:RGS

RECEIVED

MAY 10 1971

WRIGHT STATE
CONTROLLER'S OFFICE



Wright State University
7751 Colonel Glenn Highway
Dayton, Ohio 45431
Attn: Mr. Arlo D. Ragan, Jr.

Gentlemen:

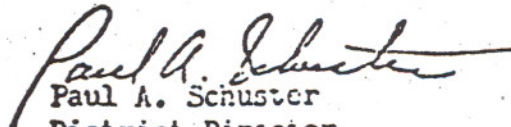
We have reviewed section 3352 of the Ohio Revised Code, which established your University.

The available information discloses that you were created by an act of the Ohio State Legislature and that your Board of Trustees is appointed by the Governor of Ohio with the approval of the Senate.

Accordingly, we hold that you are not subject to payment of Federal income tax because you are an instrumentality of a political subdivision as described in section 115 of the Internal Revenue Code of 1954.

In this letter we are not determining if any of your activities constitute an unrelated trade or business as defined in section 513 of the Internal Revenue Code. If any of your activities constitute an unrelated trade or business you must file Form 990-T annually to report the tax due under section 511.

Very truly yours,


Paul A. Schuster
District Director

(Wright State University IRS NO.: 31-073-2831)

This ruling remains in full force and effect.

Date _____