

Internal Revenue Service

Department of the Treasury

District
Director

300 E. 8th St., Austin, Texas 78701

Mr. O. K. Baxley
Vice President for Finance
Lamar University
P. O. Box 10003
Beaumont, Texas 77710

Person to Contact:
Sandra L. Fuller
Telephone Number:
512/397-5816
Refer Reply to:
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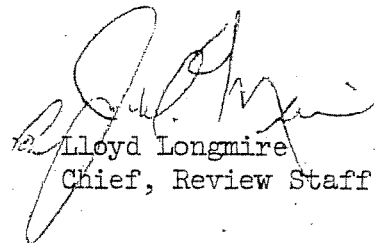
Dear Mr. Baxley:

On the basis of the information furnished in your letter of August 29, 1979, it would appear that Lamar University is an instrumentality of a political subdivision and is not, therefore, subject to Federal income tax.

Contributions made to you for exclusively public purposes are deductible as charitable contributions defined in Section 170(c)(1) of the Internal Revenue Code.

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

Sincerely,



Lloyd Longmire
Chief, Review Staff