

District  
Director

P.O. Box 1055  
Atlanta, GA 30370

Mr. James L. McDonough,  
Comptroller  
Auburn University  
105 Sanford Hall  
Auburn University, AL 36849

Person to Contact:  
Mary F. Moore  
Telephone Number:  
(404) 221-4516  
Refer Reply to:

EO:7201:  
Date:  
October 31, 1983

Re: Auburn University

Your Letter Dated:  
September 21, 1983

Dear Sir or Madam:

This is in response to your letter concerning 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.

Contributions made payable to such an instrumentality or political subdivision of the state are deductible by the donors as provided under section 170 of the Code if the contribution or gift is made exclusively for public purposes.

Any questions that you may have as to whether you are an instrumentality of a State or a political subdivision thereof should be addressed to the Internal Revenue Service, Office of Chief Counsel, CC:IND:1, 1111 Constitution Avenue, NW, Washington, DC 20224. Such request should be submitted in accordance with Rev. Proc. 83-1, 1983-1 I.R.B. 16.


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

Sincerely yours,

*Mary F. Moore*

Exempt Organizations Specialist





**Auburn University is an Institution of Higher Education and a Public Corporation under the laws of the State of Alabama. Not-for-profit; not subject to Federal income tax as stated in Section 115 of the Internal Revenue Code.**