

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
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Date: AUG 04 1992

Person to Contact:
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EP/EO

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Dear Sir or Madam:

This is in response to your recent inquiry concerning your status with regard to Federal income tax.

We have no record of having issued a determination with respect to this matter. However, your letter indicates that you are a governmental instrumentality or a political subdivision of a State.

Governmental instrumentalities and political subdivisions of States are not subject to Federal income tax because they are described in section 115 of the Internal Revenue Code of 1986.

Governmental instrumentalities and political subdivisions of States may receive donations which are tax deductible to the donors under section 170(c) of the Code.

Organizations which are described in section 501(c)(3) of the Code may

subdivisions of States. Such grants do not jeopardize the exempt status of the grantors because section 170(b)(1)(A)(v) of the Code