

# COPY

Internal Revenue Service

Department of the Treasury

District Director

P.O. Box 2350 Los Angeles, Calif. 90053

Person to Contact:

Gilda Lewis

Telephone Number:

(213) 894-2336

Refer Reply to: EO (0923)93

Date: September 30, 1993

Washington State University  
240 French Administration Bldg.  
Pullman, WA 99164

RE: Washington State University-91-6001108

Gentlemen:

This letter is in response to your request for a copy of the determination letter for the above named organization.

The Internal Revenue Code makes no provision for the issuance of exemption letters to instrumentalities of a state or municipal government since section 115 of the Code excludes their income from the definition of gross income.

According to the IRC Section 170, there shall be allowed as a deduction any charitable contribution (payment of which is made within the taxable year) to a governmental unit.

Section 170 (C) defines the term "charitable contribution" as a contribution or gift to or for the use of "A state, possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes."

If you need further assistance, please contact our office at the above address.

Sincerely,

Gilda Lewis  
Disclosure Assistant