

Internal Revenue Service

Department of the Treasury

District
Director

316 N. Robert St., St. Paul, Minn. 55101

January 16, 1991

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St. Cloud State University
c/o Richard Dunfee, Assistant
Academic Vice President for Research
210 Administrative Services
720 South Fourth Avenue
St. Cloud, Minnesota 56301-4498

Dear Mr. Dunfee:

St. Cloud State University, 720 South Fourth Avenue, St. Cloud, Minnesota is exempt from income tax pursuant to Internal Revenue Code Section 115 as it is an instrumentality of the State government.

Section 170(a) of the Internal Revenue Code provides for the deductibility of charitable contributions as they are defined in Section 170(c). Section 170(c) embraces in its definition contributions or gifts to or for the use of a State or any political subdivision thereof, provided such donation is made for an exclusively public purpose.

What all of this means is that contributions to your State University are not income to the University and are deductible by the donor under Section 170(a) of the Internal Revenue Code.

Sincerely



Roy Swanson
Acting Group Manager

cc: Laureen Foard