

Internal Revenue Service

Department of the Treasury

District
Director

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

> UNIVERSITY OF ALASKA
814 Gruening Building
Fairbanks, AK 99775-5020

Person to Contact:

Joseph A. Cunha

Telephone Number:

(213)894-4170

Refer Reply to:

EOG:04:JC

Date:

October 5, 1988

Dear Sir or Madam,

This is in reference to your application for recognition of exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

The information submitted states that you were formed by the State of Alaska. Section 115 of the Internal Revenue Code provides for the exclusion of income for instrumentalities of a state or municipal government.

Because you are an integral part of the governmental agency, an exemption letter is not necessary.

Also, it should be noted that contributions made to political subdivisions, such as school districts, are deductible by the donors for Federal income tax purposes if made exclusively for public purposes as provided by section 170(c)(1) of the Internal Revenue Code.

Sincerely Yours



Joseph A. Cunha
Internal Revenue Agent