

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 1055
Atlanta, GA 30370

Entered in PCG

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

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

Re: Auburn University

EO:7201:
Date:
October 31, 1983

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.

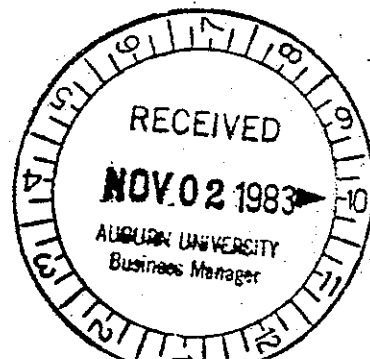
Any questions that you may have as to whether you are an instrumentality of a State or a political subdivision thereof should be addressed to the Internal Revenue Service, Office of Chief Counsel, CC:IND:I, 1111 Constitution Avenue, NW, Washington, DC 20224. Such request should be submitted in accordance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





Internal Revenue Service

August 29, 1972 411-12:EOMF:ELH

Auburn University
107 Samford Hall
Auburn, Alabama 36830

ATTN: Mr. Harry M. Philpott

Gentlemen:

Enclosed herewith is the Form 4653 which you filed regarding your Private Foundation status. Please be informed that as an instrumentality of the State of Alabama you are not required to file Form 4653. Contributions to you are deductible if made exclusively for public purposes.

Thank you for your cooperation.

Sincerely yours,

Ethel L. Hardin
(Mrs.) Ethel L. Hardin
EOMF Specialist

Auburn University - Auburn, AL 36830

63-6000-724 Not required to file 4653

RECEIVED

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AUBURN UNIVERSITY
Business Manager's Office

U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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Auburn University
(formerly Alabama Polytechnic
Institute)
c/o Thomas D. Sanford III
Sanford Building
Opelika, Alabama

Gentlemen:

This is in reply to a letter dated August 25, 1954,
written on your behalf by Mr. Thomas D. Sanford III, to the
District Director in Birmingham, advising that the Alabama
Polytechnic Institute has changed its name to Auburn
University.

We appreciate your cooperation in submitting this
information which we have noted on our records and made a
part of our files.

Accordingly, steps have been taken to include this
change of name in an early supplement to the Cumulative
List.

Our ruling of March 24, 1955 holding that contributions
to you under your former name, Alabama Polytechnic Institute
are deductible for donors under section 170 remains in effect
and is applicable to you under your new name.

A copy of this letter is being forwarded to the District
Director of Internal Revenue, Birmingham, Alabama.

Very truly yours,

R. J. Hakim

Chief, Exempt Organizations Branch