

Internal Revenue Service

District
Director

Department of the Treasury

for WMVS / WMVT-TV

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

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Person to Contact: Mrs. Womaski

Telephone Number: 612-725-7344

Refer Reply to: EO:1902:EDW:cm

Date: January 28, 1977

Milwaukee Area Technical College
1015 North 6th Street
Milwaukee, Wisconsin 53203

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Gentlemen:

This is in reply to your inquiry wherein you request a statement of tax exempt status.

Since your organization is an integral part of a state government, you would not qualify for tax exempt status under Section 501(c)(3) of the Internal Revenue Code.

However, you are exempt from Federal income tax as an instrumentality of government under Section 115 of the Code.

Contributions to your organization are deductible under the provisions of Section 170 of the Internal Revenue Code.

Very truly yours,

C. D. Switzer
C. D. Switzer
District Director

*Pay WMVS WMVT TV grants
directly to that name, as
it is a division (non profit)
of MATC (govt agency).
See ~~file~~ for further notes.*

*Plus
2/5/93*