

Internal Revenue Service

District
Director

Department of the Treasury

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Date:
November 29, 1979

Gentlemen:

This letter is written in response to your letter concerning the tax-exempt status for purposes of gifts to the University of Wyoming.

The Office of the Attorney General for the state of Wyoming in a letter issued July 3, 1974, states:

"The University of Wyoming is established by Article 7, Section 15 of the Constitution of the State of Wyoming, which also provides that all donations or devises for the University shall vest in the University and be exclusively used for the purposes for which they were granted. Various judicial opinions have recognized the University as part of the State of Wyoming which is charged with the public purpose of providing educational opportunities."

Section 115 of the Internal Revenue Code provides that gross income does not include income accruing to a State or Territory or any political subdivision thereof, or the District of Columbia, which is derived from the exercise of any essential governmental function or from any public utility. The law also provides that gross income does not include income accruing to the government of any possession of the United States, or any political subdivision thereof.

A charitable contribution as defined by Section 170(c)(1) of the Internal Revenue Code means a gift to or for the use of:

"(1) a state, possession of the United States, or any political subdivision of any of the foregoing or the United States of the District of Columbia, but only if the contribution or gift is made for exclusively public purposes."

Other subsections of Section 170 of the Internal Revenue Code provides the percentage limitations on contributions and when contributions are deductible by individuals and corporations.

Based on facts supplied by the Attorney General's office of the State of Wyoming, the University of Wyoming is recognized as part of the State of Wyoming.

Thus, Section 115 of the Internal Revenue Code provides that revenue received by the University is not gross income for Federal Income Tax purposes.

Likewise, since the University of Wyoming is recognized as part of the State of Wyoming, contributions made to the University for exclusively public purposes are deductible as charitable contributions under Section 170 of the Internal Revenue Code.

Sincerely yours,


MICHAEL J. KELLY
District Director