

Address any reply to:

P.O. Box 6901, Cleveland, Ohio 44101

US Treasury Department

District Director

Internal Revenue Service

Date:

JUN 19 1969

In reply refer to:

440:PEO:WAW:RAB



Youngstown State University
410 Wick Avenue
Youngstown, Ohio 44503

Attention: Joseph S. Rook, Vice President for Financial Affairs

Gentlemen:

We have received your application form 1023 requesting exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code as an educational organization.

It is our position that a state or municipality or a political subdivision thereof, does not qualify for exempt status under section 501(a) because its purposes are clearly not exclusively those described in any one subsection of section 501(c) of the Internal Revenue Code.

Section 115(a)(1) of the Code states that an organization's, such as yours, gross income is excluded from income tax; therefore, no Federal income tax return is required to be filed.

Contributions made to or for the use of your organization for exclusively public purposes are deductible by the donors as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers or gifts to or for the use of your organization for exclusively public purposes are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

Since your activity is an integral part of the State of Ohio, as authorized in sections 3345, 3347 and 3356 of the Revised Code of Ohio, no exemption from Federal income tax is required; therefore no action will be taken upon your application. In accordance with our policy, we shall retain the data submitted in our files.

Very truly yours,

F. S. Turbett, Jr.
F. S. Turbett, Jr.
District Director

*Rec'd
6-23-69
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