



OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON 25, D. C.

AND REFER TO
T:R:EO:6
RDM

OFFICE OF GENERAL COUNSEL

JUL 1 1975

SOUTHERN ILLINOIS UNIVER
AT EDWARDSVILLE

SEP 26 1958

tax exempt #903-751

Board of Trustees of Southern
Illinois University
Carbondale, Illinois

Gentlemen:

Consideration has been given to the evidence submitted for use
in determining your status for Federal income tax purposes.

Inasmuch as the evidence shows that you are an instrumentality
of the State of Illinois, you are not subject to Federal income tax
and are not required to file Federal income tax returns.

Contributions made to you are deductible by the donors in com-
puting their taxable income in the manner and to the extent provided
by section 170 of the 1954 Code.

Requests, legacies, devises or transfers to or for your use
are deductible in computing the value of the taxable estate of a
decendent for Federal estate tax purposes in the manner and to the
extent provided by sections 2055 and 2106 of the 1954 Code. Gifts
of property to or for your use are deductible in computing taxable
gifts for Federal gift tax purposes in the manner and to the extent
provided by section 2522 of the 1954 Code.

The District Director of Internal Revenue for your district is
being advised of this action.

Very truly yours,

J. F. Worley

Chief, Exempt Organizations Branch

Copies to: Dr. Harold See
Mr. Robert L. Gallegly
Dr. Donald N. Boydston
Mr. Kenneth Miller
Mrs. Louise Morehouse
Mr. Joseph Lowery

B-14	
OCT 1 1958	

Copy sent to Jany Coffey 11-15-67
copy sent to Court Johnson 1-25-70