

CENTRAL MICHIGAN UNIVERSITY

October 7, 1999

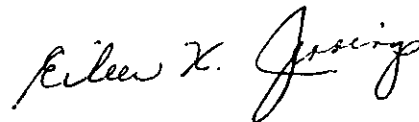
OFFICE OF UNIVERSITY COUNSEL
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TO WHOM IT MAY CONCERN:

Central Michigan University is a body corporate established by Article 8, sections 4 and 6 of the Constitution of the State of Michigan. Repeated court decisions have established that the public universities created by the constitution and statutes of Michigan are governmental entities with authority, within the scope of their functions, "coordinate with and equal to" that of the state legislature. *Regents v Auditor General*, 167 Mich 444 (1911). See also, *Sterling v Regents of University of Michigan*, 110 Mich 369 (1896); *Attorney General ex rel Cook v Burhans*, 304 Mich 108 (1942); *Branum v Board of Regents of University of Michigan*, 5 Mich App 134 (1966); *Federated Papers v Michigan State University Board of Trustees*, 460 Mich 75 (1999).

Central Michigan University is not subject to federal income tax. Governmental instrumentalities and political subdivisions of states are not subject to federal income tax because they are described in section 115 of the Internal Revenue Code.

Central Michigan University may receive donations which are tax deductible. Governmental instrumentalities and political subdivisions of states may receive donations which are tax deductible to the donors. Internal Revenue Code, Section 170(c)(1) and Section 170(b)(1)(A)(ii) and (v).



Eileen K. Jennings
General Counsel

Address any reply to: 520 Cadillac Tower, Detroit, Michigan 48226
Department of the Treasury

District Director
Internal Revenue Service

Date: **MAY 18 1971**

In reply refer to:
440:208:RGS



▷ **Central Michigan University**
Mount Pleasant, Michigan 48858

Gentlemen:

This is in reply to your letter pertaining to the filing requirements of Central Michigan University. Because of the amendments to Section 6033 of the Internal Revenue Code by the 1969 Tax Reform Act your organization will not be subject to the new filing requirements.

Even though you are an instrumentality of the State of Michigan and are state supported, you still qualify under Section 501(c)(3) as a separately organized counterpart of an organization described in that section of the Code.

Very truly yours,

Thomas A. Cardoza
Thomas A. Cardoza
District Director