

**Internal Revenue Service**

District  
Director

University of Missouri  
Office of the Treasurer  
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**Department of the Treasury**  
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St. Louis, MO 63188

Person to Contact:  
G. Morrison TPA  
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Refer Reply to:  
EP/EO 7206  
Date:

JAN 30 1980

Gentlemen:

This is in response to your letter of recent date regarding your status as an organization exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code.

Since your organization is an instrumentality of the State of Missouri it is an organization as described in Section 115 of the Internal Revenue Code of 1954 which provides, in part, as follows:

"Gross income does not include—

- (1) income derived from any public utility or the exercise of any essential governmental function and accruing to a State or any political subdivision thereof, or the District of Columbia; or
- (2) income accruing to the government of any possession of the United States or any political subdivision thereof.

Contributions made to you for exclusively public purposes are deductible by the donors for Federal income tax purposes in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

This is an advisory letter.

Sincerely yours

*R. C. Vreeland*  
District Director