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Department of the Treasury

JUL 5 1974

BSU
Controller's Office

District Director
Internal Revenue Service

Date:

JUN 28 1974

In reply refer to:

442:39:WOM



> Ball State University
c/o Gordon W. Sleeper
Office of the Vice President
for Business Affairs and Treasurer
Muncie, Indiana 47306

Dear Mr. Sleeper:

This is in response to your letter of April 4, 1974, in which you requested information in obtaining tax exemption under section 501(c)(3) of the 1954 Internal Revenue Code.

As Ball State University is an instrumentality of the state of Indiana its income is exempt from Federal income tax under section 115 of the Code.

Therefore, contributions to Ball State University for exclusively public purposes are deductible by donors under section 170(c)(1) of the Internal Revenue Code.

However, if you desire to apply for exemption under section 501(c)(3) it will be necessary for you to submit a completed application on Form 1023, a copy of which is enclosed.

Very truly yours,

A handwritten signature in cursive script that reads "Paul A. Schuster".

Paul A. Schuster
District Director

Inquiries may be directed to:
William O. Mark
1-513-684-2826