

Internal Revenue Service

District
Director

Mr. Robert J. Kemp, Controller
Northern Michigan University
Marquette, Michigan 49855

Department of the Treasury

P. O. Box 32510
Detroit, MI 48232

Person to Contact:

A. Echols
Telephone Number:

(313) 226-6041 not toll free

Refer Reply to:

E:T:301:AE

Date:

AUG 24 1978

Dear Mr. Kemp:

I am replying to your letter dated August 17, 1978 in which you request a determination letter under Internal Revenue Code Section 501(c)(3.)

It is the opinion of this office, based upon the data submitted that you are an instrumentality of the State of Michigan. You are not, therefore, subject to Federal income tax, and are not required to file Federal income tax returns.

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

Furthermore, it will not be necessary for you to file the annual return of information, Form 990, generally required of organizations exempt under Section 501 of the Internal Revenue Code, as you come within the specified exceptions contained in Section 6033(a) of the Code.

Very truly yours,



R. L. Plate
District Director