

Internal Revenue Service

District
Director

Department of the Treasury

1400 Cadillac Tower
~~20000000000000~~, Detroit, Michigan 48226

Western Michigan University
c/o Board of Trustees
Kalamazoo, Michigan 49001

Attention: Mr. Robert B. Wetnight

Person to Contact:

A. Glenn

Telephone Number:

(313) 226-6038 (Not toll free)

Refer Reply to:

E:T:301:AG

Date: NOV 6 1975

Gentlemen:

This is in reference to your request for a letter affirming that donations or gifts to Western Michigan University qualify as charitable contributions under section 170(c) of the Internal Revenue Code.

The records of this office indicate that on February 1, 1945, a ruling letter was issued to Western Michigan College of Education by the National Office, Exempt Organizations Section, Washington, D. C. This ruling granted an exempt status as it was determined that the College was an instrumentality of the State of Michigan created by an Act of the Legislature in 1903.

The current information submitted indicates that your status as an instrumentality of the State of Michigan was confirmed in 1957 when, by legislative action, the name of your organization was changed to Western Michigan University. Also, your university is provided for in the 1963 Constitution of the State of Michigan. Since you have not changed either the character or purposes for which you were created, a separate or current determination is not required, and the ruling letter of February 1, 1945 remains in full force and effect.

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.

You are not required to file annual information returns.

Very truly yours,

R. L. Plate
District Director