

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 1500, Anchorage, Alaska 99501

November 23, 1977

Mr. Timothy L. Russell  
Director, Accounting Services  
University of Alaska  
Fairbanks, AK 99701

Dear Mr. Russell:

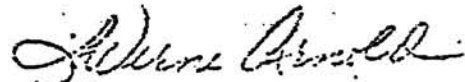
Thank you for your letter of November 9, 1977 regarding charitable contributions to the University of Alaska.

You are correct in your opinion that contributions to the University fall under Section 170(b)(1)(A)(ii) of the Internal Revenue Code and are therefore deductible on the donor's federal income tax return.

Also, as an instrumentality of the State of Alaska, the University is exempt from federal income tax.

If you have further questions, please call our toll-free number, Zenith 3700.

Sincerely,



LaVerne Arnold  
Taxpayer Service Specialist

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