



U. S. TREASURY DEPARTMENT  
WASHINGTON 25

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
WASHINGTON 25, D. C.

AND REFER TO  
T:R:EO:6  
RLM

SEP 26 1959

Board of Trustees of Southern  
Illinois University  
Carbondale, Illinois

Gentlemen:

Consideration has been given to the evidence submitted for use in determining your status for Federal income tax purposes.

Inasmuch as the evidence shows that you are an instrumentality of the State of Illinois, you are not subject to Federal income tax and are not required to file Federal income tax returns.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Requests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

The District Director of Internal Revenue for your district is being advised of this action.

Very truly yours,

*J. F. Worley*

Chief, Exempt Organizations Branch

Copies to: Dr. Harold See  
Mr. Robert L. Gallegly  
Dr. Donald N. Boydston  
Mr. Kenneth Miller  
Mrs. Louise Morehouse  
Mr. Joseph Lowery

13-14	
OCT 1 1959	

*Copy sent to Harry [unclear] 11-15-67.  
Copy sent to Court Johnson 5-25-70*