

University of North Texas
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Person in Charge
EP/EO Correspondence Examiner

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Refer to
EP/EO:SPB:495CDAL

Date 10-11-89

Entered in PCG

Dear Sir or Madam:

Instrumentalities of a political subdivision are exempt under section 115 of the Internal Revenue Code and are not required to file Federal Income Tax Return Form 1120, nor Information Return Form 990. Contributions to such organizations are deductible by donors as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devices, transfers of gifts to or for their use are deductible for Federal, estate and gift tax purposes under the provisions of sections 2055, 2106, and 2522 of the Code.

These organizations are not liable for tax imposed under the Federal Insurance Contributions Act (Social Security Taxes). They may, however, obtain Social Security coverage for employees through the State or Department of Public Welfare. Such organizations are required to withhold income tax from wages paid to their employees and make remittances thereof to Internal Revenue Service.

If we may be of further assistance, please contact the person whose name and telephone number are shown at the beginning of this letter.

Sincerely yours,


EP/EO Correspondence Examiner



University of North Texas
Texas College of Osteopathic Medicine

Office of the General Counsel



Entered in PCG

August 11, 1988

TO WHOM IT MAY CONCERN:

University of North Texas is exempt under section 115 of the Internal Revenue Code and is not required to file Federal Income Tax return Form 1120, nor Information return Form 990. Contributions to UNT are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for its use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106, and 2522 of the Code.

University of North Texas is an instrumentality of the State of Texas created under the provisions of Chapter 105 of the Texas Education Code, Vernon's Texas Codes Annotated.

Sincerely,

Richard Rafes
General Counsel