



TREASURY DEPARTMENT  
WASHINGTON 25



OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE

AND REFER TO  
IT:P:T:1  
MO'S

Kansas State College of Agriculture  
and Applied Science  
Manhattan, Kansas

REC'D  
JAN 31 1946  
COMPTROLLER'S  
OFFICE - K.S.C.

JAN 28 1946

Gentlemen:

Reference is made to your claim for exemption from Federal income tax under section 101(6) of the Internal Revenue Code.

It appears that you are an educational institution owned by the State of Kansas and operated as one of its agencies. You are therefore an instrumentality of the State of Kansas in the exercise of an essential government function and are not subject to the Federal income tax law.

Contributions to you are deductible by individual donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) of the Internal Revenue Code, as amended, and the corresponding provisions of prior revenue acts, and by corporate donors in the manner and to the extent provided by section 23(q) of the Internal Revenue Code, as amended.

Bequest, legacies, devises, or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(A) and 1004(b)(1) of the Code and/or corresponding provisions of prior revenue acts.

By direction of the Commissioner.

Very truly yours,

*E. J. McFarney*  
Acting Deputy Commissioner