Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 99187, Cleveland, OH 44199

RECEIVED
AUG 10 1978
CONTROLLER

Person to Contact:
Miss Hudak
Telephone Number:
253-1141 Ext. 3376 Toll Free
Refer Reply to:
CLE:EO:78:573
Date: AUG 9 1978

The University of Akron
Attn: Mr. H. Nettling
302 East Buchtel Avenue
Akron, Ohio 44325

EIN: 34-6002924

Gentlemen:

This has reference to your letter dated October 21, 1977, to the Internal Revenue Service Center, Philadelphia, Pennsylvania, and copies of Bylaws and Regulations of the Board of Trustees, Agreement, and Ohio Revised Code, Chapter 3359, recently submitted by you which pertain to the creation of a State University from a municipal university. Chapter 3359 of the Ohio Revised Code established The University of Akron as a State University on July 1, 1967.

Our records indicate that on January 26, 1943, a letter was issued to your organization (copy enclosed), finding it to be an instrumentality of the City of Akron, a political subdivision of the State of Ohio, and therefore exempt from Federal income tax and not required to file Federal income tax returns.

We have reviewed the above mentioned documents submitted by you, and have determined that the change in your legal structure does not adversely affect your exempt status. Our letter dated January 26, 1943, remains in effect.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please feel free to contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Very truly yours,

Everett Loury
District Director

Enclosure:
Copy of letter dated 1-26-43