

Address any reply to: 300 E. 8th St., Austin, Tex. 78701

Department of the Treasury

Telephone Number: (512) 397- 5291

District Director

Internal Revenue Service

Date:

NOV 11 1974

In reply refer to:

A:FA:EO:TPB:fh



▷ Austin Community College
901 Neal Street
Austin, Texas 78702

Gentlemen:

Thank you for your letter inquiring as to your status under section 501(c)(3) of the Internal Revenue Code.

The information available to us establishes that you were created pursuant to a vote of the electors of the Austin Independent School District. The Austin Independent School District Community College District is coincident with the Austin Independent School District and administered by the Board of Trustees of the School District.

Section 115(a) of the Code provides, in part, that gross income does not include income derived from the exercise of any essential governmental function and accruing to a state or territory, or any political subdivision thereof, or the District of Columbia.

Inasmuch as you are an integral part of a political subdivision of the State of Texas, you come within the purview of section 115(a) and, therefore, have no taxable income. Accordingly, you are not subject to Federal income tax and it is not necessary that you establish exemption under section 501(a).

Contributions made to you for exclusively public purposes are deductible by the donor under section 170(c)(1) of the Code. You are also a qualified recipient of private foundation funds.

If we can be of further help, please let us know.

Sincerely,

A handwritten signature in cursive script, reading "Richard J. Starnes, Jr.".

District Director