



The College Of
WILLIAM & MARY

Office of the University Comptroller

P.O. Box 8795
Williamsburg, Virginia 23187-8795
804/221-2741, Fax 804/221-2752

July 9, 1993

TO WHOM IT MAY CONCERN:

The College of William & Mary is a state-supported institution of higher education, and therefore, tax exempt. Our Employer Identification Number for federal purposes is 54-600-1718.

Mary M. deRegnier
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University Comptroller



COMMONWEALTH of VIRGINIA

Stephen D. Rosenthal
Attorney General

Office of the Attorney General
Richmond 23219

Supreme Court Building
101 North Eighth Street
Richmond, Virginia 23219
804 - 786-2071

July 30, 1993

2428

Ms. Anne Womack
Director of Sponsored Programs
The College of William and Mary
P. O. Box 8795
Williamsburg, Virginia 23187

Dear Ms. Womack:

You inquire whether The College of William and Mary is a tax exempt organization, contributions to which are deductible for tax purposes pursuant to § 170 of the Internal Revenue Code of 1986, 26 USC § 170. You indicate that prospective donors to the College occasionally request a copy of a letter from the Internal Revenue Service indicating that the College is an exempt organization under 26 USC § 501.

Section 170(a)(1) provides that "[t]here shall be allowed as a deduction any charitable contribution, (as defined in subsection (c)) payment of which is made within the taxable year."

In pertinent part, § 170(c) provides as follows:

For purposes of this section, the term 'charitable contribution' means a contribution or gift to or for the use of —

(1) A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes.

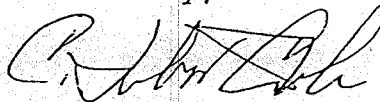
The College of William and Mary is not a § 501 organization, and the sometimes requested IRS letter is not available to it. Rather, the College is an institution of higher education of the Commonwealth of Virginia, and its property is the property of the

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Commonwealth. See Va. Code § 23-40. It is governed by a board of visitors appointed by the Governor, and subject to confirmation by the General Assembly of Virginia. See Va. Code § 23-41. Appropriations from the general fund of the Commonwealth are made by the General Assembly for the support of the College. See, e.g., Ch. 893, 1992 Va. Acts 1796, 1953 (Reg. Sess.). In short, the College is owned and controlled by the Commonwealth of Virginia and is a part of the Commonwealth. There should be no doubt that gifts to the College are deductible as gifts to the Commonwealth pursuant to § 170(c)(1) when made for exclusively public purposes. See, e.g., Citizens & Southern Nat'l. Bank v. United States, 243 F. Supp. 900 (DC SC 1965). (Gift to the South Carolina Highway Department was a gift to the state.)

While the foregoing is my professional view as counsel, it is not an opinion of the Attorney General or of this Office. Potential donors to the College should consult their own tax advisors in any event.

Sincerely,



C. Tabor Cronk
Assistant Attorney General

cc: Paul J. Forch, Senior Assistant Attorney General

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