

## **Agency Tax Exempt Status**

Letter from IRS: Received April 16, 1982

District Director  
Community Services Consortium  
2730 N.W. Polk St.

Administrative Services Director  
915 Second Ave., Seattle, Wash. 98174

Person to Contact: Marilyn Cook  
Telephone Number: (206) 442-5016

Refer Reply to:  
Attn: Mr. Richard Benard  
Administrative Services Director

Date: April 8, 1982  
EP/EO:EO-II:MC

Dear Mr. Benard:

The following information is furnished in reply to your letter of March 4, 1982.

As an instrumentality of a governmental unit, you are not subject to Federal income tax under the provisions of section 115 (1) of the 1954 Internal Revenue Code, which states in part:

“Gross income does not include income derived from the exercise of any essential governmental function and accruing to a state or any political subdivision thereof.”

Although your income is not taxable as explained above, as an instrumentality of a government unit you are not an exempt organization described in section 501 (c) of the Internal Revenue Code and, therefore, cannot receive a determination letter as evidence of your exemption under section 501 (c).

Contributions or gifts, that are made exclusively for public purposes, are tax deductible to your organization.

Please let us know if we may be of further assistance.

Sincerely yours,

Federal ID # 93-6118438  
Ralph S. Busacker  
Chief, Technical Staff  
Employee Plans and Exempt  
Organizations Division