

MAY 26 1972

Address any reply to:

Department of the Treasury<sup>1.4.21</sup>

P. O. Drawer 1458 - Central Station  
St. Louis, Missouri 63188

District Director

**Internal Revenue Service**

Date:

MAY 25 1972

In reply refer to:

F:1:3:38:WJB



▷ University of Missouri  
Cooperative Extension Service  
205 Whitten Hall  
Columbia, Missouri 65201

Attention: Nelson Trickey, Assistant  
Director  
Extension Youth Programs, 4-H

Gentlemen:

This is in reference to the status concerning Federal income tax of the University of Missouri Extension Councils and their 4-H Clubs.

The Extension Councils were established as a part of the University of Missouri pursuant to the provisions of Section 262.561, RS Mo 1959. The 4-H Clubs are not separate entities but are part of the Youth Program of the Extension Councils.

Section 115 of the Internal Revenue Code of 1954 provides in part as follows:

- "(a) General Rule -- Gross income does not include --
- (1) income derived from any public utility or the exercise of any essential governmental function and accruing to a State or Territory, or any political subdivision thereof, or the District of Columbia; --."

As a department of a political subdivision of the State of Missouri the Extension Councils and the 4-H Clubs are not subject to Federal income tax.

Contributions made to the Extension Councils or to the 4-H Clubs for exclusively public purposes are deductible by the donors for Federal income tax purposes in the manner and to the extent provided in section 170 of the Internal Revenue Code.

It is suggested that you provide copies of this letter to each of your Extension Councils and 4-H Clubs to be used as evidence of their status.

This is an advisory letter.

Very truly yours,

*C. C. Coyle, Jr.*

District Director