WASHBURN UNIVERSITY

April 10, 2001

RE: Tax Exempt Status of Washburn
      University of Topeka

To Whom it May Concern:

This is in response to your request for verification of the tax exempt status of Washburn University of Topeka by providing you with a copy of a 501(c)(3) from the Internal Revenue Service.   The University is unable to provide an IRS 501(C)(3) letter because it is not a 501(c)(3) charitable corporation; rather it is a governmental entity.

Washburn University of Topeka is a political subdivision of the state of Kansas organized and existing under Kansas law, K.S.A. 13-13a03 et seq.   As a political subdivision of the state, Washburn University of Topeka is exempt from taxation under Section 115 of the Internal Revenue Code of 1954. The University is also an organization to which charitable contributions, defined in Section 170(c)1 of the Internal Revenue Code, may be made and deductions claimed.

Should additional information concerning the tax exempt status of Washburn University of Topeka be required, please feel free to contact me directly.

Sincerely,

Kenneth P. Hackler
University Counsel

TAXEXEMPT(WU):skp

Department of the Treasury

Internal Revenue Service

FEB 2 8 1974 | In reply refer to: A:1227:309
R. Davidson

Washburn College
1700 College
Topeka, Kansas   66621

Gentlemen:

We are sorry for the delay in response to your letter of inquiry of November 13, 1973, but it was not received in this office until the middle of February.

Washburn University of Topeka is exempt from Federal income tax under Section 115(a) of the Internal Revenue Code. It is described in both section 170(c)(1) and section 170(c)(2). Thus, it would be a section 170(c) organization for purposes of the charitable remainder trusts under section 664.

Since the Washburn College is classified as not a private foundation, it appears that there would be no restriction on it being a trustee for a charitable remainder trust or unitrust.

This is an information letter and not a determination letter.

Sincerely yours,

Robert A. LeBaube
Acting District Director