

MEMORANDUM

FROM: OFFICE OF THE CITY ATTORNEY
MIDDLETOWN, CONNECTICUT 06457

TO: Mayor Maria Madsen Holzberg

DATE: March 13, 1996

RE: Legal Opinion Request - Donations to Middletown Tree
Fund and Open Space Fund

In response to the question regarding whether or not donations to the above referenced funds would be tax deductible, please find the attached letter from Mr. Robert Pisker of the local Internal Revenue Service office wherein he states that "a voluntary donation to either of these funds established by the City of Middletown for the benefit of the general public is a charitable contribution and the donor is entitled to a tax deduction."

To my knowledge, there is nothing in the City Charter or the Middletown Code of Ordinances which would prohibit the City from advising potential donors that their contributions to these funds are tax deductible.



Trina A. Solecki
City Attorney

cc: Linda Bower, Environmental Planner
Phil Cacciola, Consumer Protection, Weights & Measures, ADA Coordinator
TAS/es

Internal Revenue Service
District Director
135 High Street
Hartford, CT 06103

Department of the Treasury
95 MAR 1996

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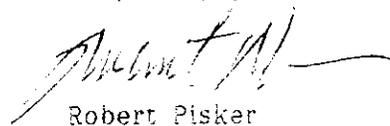
Dear Ms. Solecki:

This is in response to your letter dated February 22, 1996 concerning the deductibility of contributions to the City of Middletown Tree Fund and City of Middletown Open Space Fund.

The definition of a charitable contribution pursuant to section 170(c)(1) of the Internal Revenue Code includes a contribution or gift made exclusively for public purposes to a political subdivision of a state. Therefore, a voluntary donation to either of these funds established by the City of Middletown for the benefit of the general public is a charitable contribution and the donor is entitled to a tax deduction.

If you have any additional questions please contact Robert Pisker, Acting Chief of the Quality Measurement Staff at (860) 240-4203.

Very truly yours,


Robert Pisker