Dear Mr. McDevitt:

This is in response to your letter of May 30, 1979, concerning confirmation of exemption from Federal income tax of Clemson University. The Chief Exempt Organizations Operations Branch has referred your letter to my office for reply.

Clemson University was determined by letter of April 3, 1941, to be exempt from Federal income tax as an instrumentality or agency of the State of South Carolina. Contributions made payable to the university are deductible by the donors as provided under section 170 of the Internal Revenue Code of 1954 if the contribution or gift is made for exclusively public purposes.

If I can be of further assistance please contact me.

Sincerely yours,

Jim Ritch
Acting Chief, Employee Plans and Exempt Organizations

Internal Revenue Identification: 57-6000254