

Internal Revenue Service

Department of the Treasury

MAR 31 1992

District
Director

Exempt Organizations
Group 7201
P.O. Box 632

Mr. Joseph E. McDevitt
Clemson University
Post Office Box 992
Clemson, S.C. 29631

Person to Contact:

Cheryl D. Brannen
Telephone Number

104/221-4516
Reply to

7201:CB
Date

JUL 13 1979

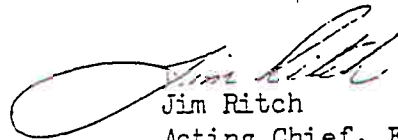
Dear Mr. McDevitt:

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