

Internal Revenue Service
District Director

Department of the Treasury

C - 1130
ATLANTA, GA 30301

Entered in POG

Date:

JUN 11 1989

Employer Identification Number:

57-0868740

Contact Person:

ROBERTA VAN METER

Contact Telephone Number:

(404) 331-4989

NATIONAL DROPOUT PREVENTION NETWORK

CLEMSON UNIVERSITY

CLEMSON, SC 29634-5111

Accounting Period Ending:

June 30

Form 990 Required:

Yes

Addendum Applies:

No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Letter 947(DO/CG)

Internal Revenue Service

Director
Director

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

Department of the Treasury

Exempt Organizations
Group 7201
P.O. Box 632

Person to Contact:

Cheryl D. Brannen
Telephone Number

404/221-4516
Room 1000

7201:CS
Date

JUL 13 1979

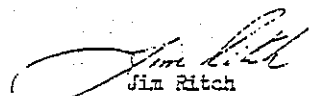
Dear Mr. McDevitt:

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