



Office of the Controller

November 8, 2022

To Whom It May Concern:

The University of South Carolina is a state institution established by the State of South Carolina under SC Code Title 59 Chapter 117. The University is a state institution of higher education under section 115 of the Internal Revenue Code and as such is not subject to federal income tax. Charitable contributions to governmental units are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.

Sincerely,

Mandy M. Kibler  
Associate Vice President and University Controller