

OFFICE OF THE GENERAL COUNSEL
(803) 792-4063



MEDICAL UNIVERSITY OF SOUTH CAROLINA
171 Ashley Avenue
Charleston, South Carolina 29425-1015

September 30, 1998

TO WHOM IT MAY CONCERN:

The Medical University of South Carolina is a political subdivision of the State of South Carolina (see South Carolina Code of Laws, 1976, as amended, Section 59-123-10, et. seq.) And as such, is not subject to Federal income tax under Section 115 of the Internal Revenue Code (see letter dated June 7, 1989 from the Internal Revenue Service.

Sincerely,


Merry Ellen Korpan
Legal Administrator

MEK/mrr
Enclosures

CODE OF LAWS OF SOUTH CAROLINA 1976 ANNOTATED
TITLE 59. EDUCATION
CHAPTER 123. THE MEDICAL UNIVERSITY OF SOUTH CAROLINA

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Current through End of 1997 Reg. Sess.

§ 59-123-10. Change of name; programs limited to health area; new programs and organizational changes.

The name of the Medical College of South Carolina is hereby changed to "The Medical University of South Carolina," it being the intent that this institution will limit its programs to those in the health area. It is further intended that any new programs undertaken by the institution will first be approved by the Commission on Higher Education and that no organizational changes in the operation and management of the institution shall be made as a result of the change in name.

HISTORY: 1962 Code § 22-350; 1969 (56) 444.

<General Materials (GM) - References, Annotations, or Tables >

CROSS REFERENCES--

Distribution of dead bodies for scientific purposes, see §§ 44-43-510 to 44-43-590.

ATTORNEY GENERAL'S OPINIONS

Patient medical records at the Medical University of South Carolina are required by law to be treated as confidential records, and they may be released only with consent of the patient or by mandatory Court Order. 1976-77 Op Atty Gen, No 77-407, p 335.

Code 1976 § 59-123-10

SC ST § 59-123-10

END OF DOCUMENT

Department of the Treasury
Internal Revenue Service
Quality Review Staff
Taxpayer Assistance Group
P. O. Box 1055 - RM 907
Atlanta, Georgia 30370-0000



Date: JUN 07 1989

Refer Reply to:
QRS:EO:TPA
Your Letter Dated:
03/10/89

THE MEDICAL UNIVERSITY OF
SOUTH CAROLINA
ACCOUNTING DEPARTMENT
CHARLESTON, SC 29425

Dear Sir or Madam:

This is in response to your letter concerning exemption from Federal Income Tax.

It appears that your organization may be an instrumentality or political subdivision of a state. Organizations which are instrumentalities or political subdivisions of a state which have been delegated the right to exercise part of the sovereign power of the state are not to subject Federal income tax as stated in section 115 of the Internal Revenue Code.

Any questions that you have as to whether you are an instrumentality of a State or a political subdivision thereof, should be addressed to the Internal Revenue Service, Office of Chief Counsel, CC:IND:I, 1111 Constitution Avenue, NW, Washington, DC 20224. Such request should be submitted in accordance with Revenue Procedure 88-1, I.R.B. 1988-1, 7.

Contributions made payable to such an instrumentality or political subdivision of the state are deductible by the donors as provided under section 170 of the Code if the contribution or gift is made exclusively, for public purposes.

If we can be of further assistance, please let me know.

Thank you for your cooperation.

Sincerely yours,

Exempt Organizations Coordinator