



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

Date:
01/29/2024
Employer ID number:
57-6028985
Form 990/990EZ/990-N required:
Yes
Person to contact:
Name: Naziat Adnan
ID number: 11795
Telephone: 877-829-5500

THE MEDICAL UNIVERSITY OF SOUTH CAROLINA
FOUNDATION
C/O STUART AMES
18 BEE STREET
CHARLESTON, SC 29425-8910

Dear Applicant:

In your letter dated July 19, 2023, you requested a reclassification of foundation status as a public charity.

Our records indicate you are tax exempt under IRC Section 501(c)(3). You're currently classified as a public charity described in IRC Sections 509(a)(3).

Based on the information you provided, we determined you meet the requirements for classification as a public charity described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi) and updated our records.

Because your tax-exempt status wasn't under consideration, you continue to be classified as an organization exempt from federal income tax under IRC Section 501(c)(3).

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

This letter could help resolve questions on your foundation status. Keep it for your records.

We sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements