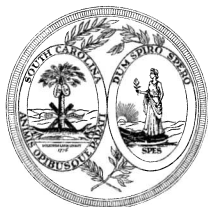


State of South Carolina

# South Carolina Tax Commission

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COMMISSIONERS

February 7, 1964

IN REPLY REFER  
TO

South Carolina Academy of Science  
Dr. J. C. Loftin, Chairman  
Department of Chemistry  
Wofford College  
Spartanburg, South Carolina

Dear Dr. Loftin:

It is the opinion of this office, based upon the evidence presented, that you are exempt from South Carolina Income Tax as an organization described in Section 65-226(3), as amended, of the 1962 Code of Laws for South Carolina, as it is shown that you are organized and operated exclusively for scientific purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purpose for which you were organized, or your method of operation. Any such changes should be reported immediately to the South Carolina Tax Commission in order that their effect upon your exempt status may be determined.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by Section 65-259, as amended, of the 1962 Code of Laws for South Carolina.

Bequests, legacies, demises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for South Carolina Inheritance and Estate Tax purposes in the manner and to the extent provided by Title 65, Chapter 9, 1962 Code of Laws for South Carolina.

It is also the opinion of this office that you are exempt from the provisions of law relating to Reports and Annual License Fees of Corporations as set forth in Section 65-601, as amended, et seq. of the 1962 Code of Laws for South Carolina.

Yours truly,

SOUTH CAROLINA TAX COMMISSION

*James W. McGrath*  
James W. McGrath  
Administrative Assistant

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