December 3, 2018

To Whom It May Concern:

The City University of New York is the name of the legal entity which governs and administers the senior and community colleges comprising The City University. Contributions to The City University of New York are deductible for federal income tax purposes under 26 U.S.C. 170 (c)(1), based upon the University’s status as an instrumentality of the State of New York. This status was originally recognized in an IRS opinion letter dated November 6, 1942 (copy enclosed) addressed to the Board of Higher Education concerning the Board’s exemption from federal income taxation. The Board of Higher Education was the predecessor name for the legal entity now known as The City University of New York. The change of name was effective July 1, 1979, pursuant to state legislation (Education Law §6203).

Also enclosed are the additional letters from the IRS dated October 23, 1968 and November 13, 1968. It is stated in the October 23, 1968 letter that the University has been advised on March 15, 1961, that contributions to the University are deductible by donors in accordance with §170(c) of the Internal Revenue Code, providing such contributions are made for exclusively public purposes.

Very truly yours,

Pamela S. Silverblatt
Interim General Counsel &
Sr. Vice Chancellor for Legal Affairs

The following are the colleges and schools comprising The City University of New York:

**Senior Colleges and Schools**
- Central Office
- Bernard M. Baruch College
- Brooklyn College
- The City College
- Hunter College
- John Jay College of Criminal Justice
- Herbert H. Lehman College
- Medgar Evers College
- New York City College of Technology
- Queens College

- The College of Staten Island
- York College
- Craig Newmark Graduate School of Journalism
- CUNY Graduate Center
- CUNY School of Labor & Urban Studies
- CUNY School of Law
- CUNY School of Medicine
- CUNY School of Professional Studies
- CUNY Graduate School of Public Health and Health Policy
- William E. Macaulay Honors College

**Community Colleges**
- Borough of Manhattan Community College
- Bronx Community College
- Eugenio Maria de Hostos Community College
- Kingsborough Community College

- Fiorello H. LaGuardia Community College
- Stella and Charles Gutman Community College
- Queensborough Community College
May 30, 2019

City University of New York
Vice Chancellor for Budget and Finance
Office of the University Controller
230 West 41st Street- 5th floor
New York, NY 10036

Dear Sir or Madam:

The Tax Law exempts New York State governmental entities such as your organization, City University of New York, from the payment of New York State sales and use taxes on their purchases. In order to make tax exempt purchases, a New York State governmental entity must present vendors with the entity's official purchase order or other documentation (e.g., payment voucher, contract of sale, Form AC 946, Tax Exemption Certificate, Form ST-129, Exemption Certificate - Tax on occupancy of hotel rooms, etc.) which indicates that the purchaser is a New York State governmental entity.

Tax exemption numbers and Form ST-119.1, Exempt Organization Exempt Purchase Certificate, are not issued to New York State governmental entities. If a vendor requests a tax exemption number or Form ST-119.1, Exempt Organization Exempt Purchase Certificate from you, the City University of New York may give the vendor a copy of this letter. This will assure the vendor that a governmental purchase order, or other evidence that the City University of New York is the purchaser, is the only documentation the vendor needs in order to not collect sales tax.

New York State Department of Taxation and Finance
OTPA-Taxpayer Guidance Division
Sales Tax - Exempt Organizations Unit
Building 9, Room 154
W.A. Harriman Campus
Albany, NY 12227
(518) 457-2782
Dear Mr. Kahn:

This is in reply to your letter of June 13, 1968, as it pertains to the request for additional listing in the Cumulative List, Publication No. 78, for new colleges established under the New York Board of Higher Education, and a change in the name shown for one of the colleges currently listed.

The reply sent to you by Mr. Lester W. Utter, Chief, Individual Income Tax Branch, states that each of the new colleges (Richmond College, York College, Herbert W. Lehman College, and Bernard M. Baruch College) are activities of a New York instrumentality (the Board of Higher Education) operating under the name and title of City University of New York. Thus, the ruling letter issued to the Board of Higher Education would automatically include all subordinate activities. No separate ruling would be required, or would be issued, for each separate activity.

It has been long-standing policy that the Internal Revenue Service would include a listing for the organization to which a ruling or determination letter has been issued, but that no separate listing would be included for an activity of that organization. The situation is somewhat similar to that of "group rulings" discussed in Rev. Proc. 66-13, IRB 1968-12, 25, dated March 18, 1968, in which it is stated..."If a central organization to which a group exemption letter has been issued is eligible to receive deductible charitable contributions as provided in Section 170 of the Code, it will be listed in Publication No. 78, Cumulative List -- Organizations Described in Section 170(c) of the Internal Revenue Code of 1954. The names of subordinates covered by the group exemption letter will not be listed individually."

A listing for a central organization, as described above, includes language to indicate that the listing includes subordinates covered by the group exemption letter. No such language is used in the listing for an individual organization that has one or more subordinate activities because none of the activities would be issued, as a separate entity,
a ruling or determination letter concerning its qualification as an organization to which contributions are deductible. In other words, any contributions are considered to be received by the organization which controls the activity, and not by the activity itself.

We have found it necessary to adhere very strictly to rules designed to keep Publication No. 78 from becoming very voluminous and unmanageable. Therefore, since the correspondence referred to in your letter (dated May 28, 1965, from T:R:EO:SEP0) stating that your constituent colleges would be listed in Publication No. 78, is contrary to the procedures regularly followed, the information and assurances therein relating to the Cumulative List must be withdrawn.

A special task force has been assigned to study and resolve many problems concerning the Cumulative List, of which the staggering number of new names received each month is only a small part. We are hopeful that the study will be completed by the end of the year. Pending recommendations of the task force, no action will be taken other than to change the listing for the College of Police Science to John Jay College of Criminal Justice. No further action will be taken with respect to listings for activities of the New York Board of Higher Education until the task force completes its study.

Sincerely,

[Signature]

Chief, Technical Publications Branch
Internal Revenue Service  
Washington, DC 20224

Date: OCT 23 1968

Board of Higher Education  
535 East Eightieth Street  
New York, New York 10021

Attention: Arthur H. Kahn  
General Counsel

Gentlemen:

This is in reply to your letter of June 13, 1968, wherein you request to list your organizations, Richmond College, York College, Herbert H. Lehman College, and Bernard M. Baruch College in the Cumulative List of Organizations, contributions to which are deductible for Federal income tax purposes.

You further request that the current listing of one of your educational units, College of Police Science, be changed to read John Jay College of Criminal Justice.

You have submitted copies of resolutions adopted by your organization approving the creation and establishment of these colleges and that the name of the College of Police Science be changed to John Jay College of Criminal Justice.

In a letter to you dated November 6, 1942, we held that as an instrumentality of the State of New York, you were not subject to Federal income tax. On March 15, 1961, we advised you that contributions to you are deductible by the donors in accordance with section 170(c) of the Code of 1954, providing such contributions are made for exclusively public purposes.

It is our conclusion that Richmond College, York College, Herbert H. Lehman College, and Bernard M. Baruch College, are activities of your organization, a wholly owned instrumentality of the State of New York operating under the name and title of City University of New York. Accordingly, contributions made to any of these institutions for exclusively public purposes are deductible by the donors.
In a letter to you dated August 13, 1965, we held that contributions to the College of Police Science which were made for exclusively public purposes would be deductible by the donors. By your resolution adopted on December 19, 1966, the name of the College of Police Science was changed to John Jay College of Criminal Justice.

The inclusion in the Cumulative List of the above-named new educational units and the changing of the current listing of the College of Police Science to read John Jay College of Criminal Justice is within the jurisdiction of a separate branch within the National Office and a reply in this matter will be made the subject of a separate communication.

Very truly yours,

Lester W. Otten
Chief, Individual Income Tax Branch
TREASURY DEPARTMENT
WASHINGTON

Board of Higher Education,
(ooperating as The College of the
City of New York),
695 Park Avenue,
New York, New York.

Sir:

Reference is made to the information furnished by you for use
in determining your status for Federal income taxation.

The information furnished discloses that you were incorporated
on April 16, 1926, in accordance with the provisions of the Education
Law of the State of New York, effective April 16, 1926, and that you
administer, under the powers and duties set forth in the Education
Law, the City College, Hunter College, Brooklyn College, and Queens
College, municipal colleges operated by the City of New York.

It is the opinion of this office, based upon the evidence pre-
sented, that your activities are a part of the educational system
of the State of New York. As an instrumentality of that State you
are not subject to Federal income taxation and are not required to
file returns of income.

A copy of this letter is being transmitted to the collector of
internal revenue for your district.

By direction of the Commissioner.

Respectfully,

[Signature]

Deputy Commissioner.