

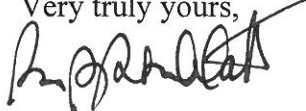


December 3, 2018

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	The College of Staten Island
Bernard M. Baruch College	York College
Brooklyn College	Craig Newmark Graduate School of Journalism
The City College	CUNY Graduate Center
Hunter College	CUNY School of Labor & Urban Studies
John Jay College of Criminal Justice	CUNY School of Law
Herbert H. Lehman College	CUNY School of Medicine
Medgar Evers College	CUNY School of Professional Studies
New York City College of Technology	CUNY Graduate School of Public Health and Health Policy
Queens College	William E. Macaulay Honors College

**Community Colleges**

Borough of Manhattan Community College	Fiorello H. LaGuardia Community College
Bronx Community College	Stella and Charles Guttman Community College
Eugenio Maria de Hostos Community College	Queensborough Community College
Kingsborough Community College	



New York State Department of  
**TAXATION and FINANCE**  
OTPA Sales Tax Exempt Organizations Unit  
Building 9 Room 154  
W.A. Harriman Campus  
Albany, NY 12227

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

US Treasury Department

Internal Revenue Service  
Washington, DC 20224

Date:

7 13 1968

In reply refer to:

T:PS:P-1

Mr. Arthur H. Kahn  
Board of Higher Education  
535 East Eightieth Street  
New York, New York 10021

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. 68-13, 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:SEPB) 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,

*J. B. Kelly*  
Chief, Technical Publications Branch

US Treasury Department

Internal Revenue Service  
Washington, DC 20224

Date: OCT 23 1968

In reply refer to:

T:I:I:l:l

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.

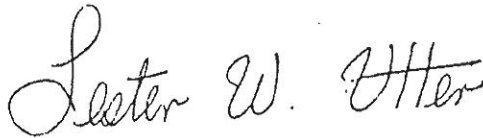
Board of Higher Education

-2-

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,

A handwritten signature in cursive script that reads "Lester W. Otter". The signature is written in dark ink and is positioned above the typed name.

Chief, Individual Income Tax Branch



TREASURY DEPARTMENT

WASHINGTON

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:P:T:l  
A-VSF

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

NOV 6 1942

Sirs:

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 presented, 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,

*Rowley*  
Deputy Commissioner.

