

Foundation Relations

Morton Sosna, Director  
55 Brown Road  
Ithaca, NY 14850-1247

Tel: 607-254-7160  
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October 8, 1997

RE: Tax Exempt Status

To Whom It May Concern:

Cornell University is a non-profit New York State educational corporation and a tax-exempt organization as described in Section 501(c)(3) [formerly Section 101(6)] of the Internal Revenue Code, to which contributions may be made within the contemplation of Section 170 of the Code. It has further been determined that Cornell University is not a private foundation. The determination letters with respect to Cornell University's tax status were received several years ago, and there has been no change in the purpose, character or method of operation subsequent to the issuance of applicable determination letters received from the Internal Revenue Service. I am pleased to enclose copies of these letters for your information.

If there is any further information that you would like with respect to Cornell University's tax status, may I suggest that you direct your inquiry to my attention.

Sincerely,



Morton Sosna

MS:teg

Enclosures (2)



Entered in PCG

**Internal Revenue Service**  
**Washington, DC 20224**

Date:

In reply refer to:

FEBRUARY 14, 1974CORNELL UNIVERSITY  
ITHACA, NEW YORK 14850

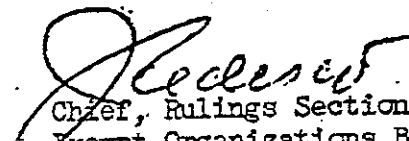
Gentlemen:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation as defined in section 509(a) of the Internal Revenue Code because you are an organization described in the following Code Section:

- ☒ Sec. 509(a)(1)  
☐ Sec. 509(a)(2)  
☐ Sec. 509(a)(3)  
☐ Sec. 509(a)(4)

This classification is based on the assumption that your operations will continue as stated in your notification. All changes in your purposes, character, or method of operation must be reported to your District Director so he can consider their effect on your status.

Sincerely yours,

  
Chief, Rulings Section  
Exempt Organizations Branch

CORNELL UNIVERSITY

Office of the  
University Counsel and  
Secretary of the Corporation

607 255-5124  
Edmund Ezra Day Hall  
Ithaca, NY 14853-2801

November 14, 1989

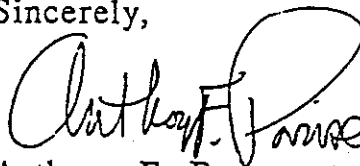
RE: TAX EXEMPT STATUS

To Whom It May Concern:

Cornell University is a tax-exempt organization as described in Section 501(c)(3) of the Internal Revenue Code, to which contributions may be made within the contemplation of Section 170 of the Code. It has further been determined that Cornell University is not a private foundation. The determination letters with respect to Cornell University's tax status were received several years ago, and there has been no change in the purpose, character or method of operation subsequent to the issuance of applicable determination letters received from the Internal Revenue Service. I am pleased to enclose copies of these letters for your information.

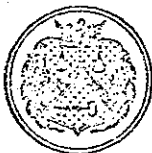
If there is any further information that you would like with respect to Cornell University's tax status, may I suggest that you direct your inquiry to my attention.

Sincerely,



Anthony F. Parise  
Associate University Counsel

AFP:vld  
Enclosures



U. S. TREASURY DEPARTMENT

WASHINGTON 25

Entered in PCG

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:P:ER  
MAP

OCT 12 1951

Cornell University

Ithaca, New York

Gentleman:

Attention: Robert B. Meigs, Secretary

Reference is made to the information submitted for use in further considering your status for Federal income tax purposes under the provisions of section 101(6) of the Internal Revenue Code. Reference is also made to a letter of July 12, 1951 and to attached papers submitted in your behalf by Charles S. Reilley, Attorney, concerning your proposed plan to construct and control group living accommodations for your men and women students and thereby afford your students the educational and social advantages associated with group living. It is requested in your behalf that a ruling be issued to the effect that (a) the plan, if consummated as proposed, will not jeopardize your tax-exempt status under section 101(6) of the Code; (b) amounts received by you from contributions and other receipts, including rents and charges from the operation of the housing units, will not constitute taxable income under the Revenue Act of 1950; and (3) contributions made to you under the plan for its uses and purposes will be deductible by the donors in the manner and to the extent provided by section 23(o) and (q) of the Code.

On the basis of all the information before the Bureau in your case, it is held that you are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Code as it is shown that you are organized and operated exclusively for educational purposes. Bureau ruling of November 18, 1937, wherein it was held that you are exempt from Federal income tax under the provisions of section 101(6) of the Revenue Act of 1936 and corresponding provisions of prior revenue acts is hereby affirmed.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district 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 net income in the manner and to the extent provided by section 23(o) and (q) of the Code.

2 - Cornell University

Bequests, legacies, devises or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code.

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

It will not be necessary for you to file the annual return of information, Form 990A, generally required of organizations exempt under section 101(6) of the Internal Revenue Code, as you come within the specific exceptions contained in section 54(f) of the Code.

On the basis of the information submitted as to the proposed plan for the construction and operation of group living accommodations it is the opinion of this office that such plan, if consummated in the manner represented in your letter of July 11, 1951, will be considered to be one of your activities. Accordingly, the plan, if engaged in as set forth, will not affect your tax-exempt status under section 101(6) of the Code and it follows that contributions made to you for the purpose of carrying out the plan will constitute allowable deductions by the donors on their Federal income tax returns.

It is the further opinion of this office that you will not be subject to income tax on net income derived from the operation of the housing units, if constructed and operated as proposed, since the construction and operation of such housing units will be considered to be substantially related to the performance of your educational purposes constituting the basis for your tax-exempt status under section 101(6). However, this ruling letter does not involve an expression of opinion as to whether or not any so-called business activity, if engaged in by you, will be considered to be an unrelated business as that term is defined in section 422 of the Code with respect to taxable years beginning after December 31, 1950.

The collector of internal revenue for your district is being furnished with a copy of this letter.

By direction of the Commissioner.

Very truly yours,

*E. J. Mc Larney*

Deputy Commissioner