



**IRS** Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

# 26110103

In reply refer to: 0248562349  
July 11, 2008 LTR 4168C E0  
04-2103580 000000 00 000  
00021277  
BODC: TE

PRESIDENT AND FELLOWS OF HARVARD  
COLLEGE  
1033 MASSACHUSETTS AVE STE 3  
CAMBRIDGE MA 02138-5366033

Entered

FEB 11 2009

254

Employer Identification Number: 04-2103580  
Person to Contact: Mr. Crouch  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 01, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in December 1967, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

*Michele M. Sullivan*

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I

Internal Revenue Service

Department of the Treasury

Entered in PCC

P. O. Box 2508  
Cincinnati, OH 45201

Date: March 20, 2001

Person to Contact:

Dalphone Naegele 31-04012

Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 9:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

04-2103580

*Harvard*  
President & Fellows of Harvard College  
1350 Massachusetts Ave. RM 371  
Cambridge, MA 02138-3846

Dear Sir or Madam:

This is in response to your request for affirmation of your organization's exempt status.

In December 1967, we issued a letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information submitted with the application, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii). That classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's purposes, character, method of operations, or sources of support have changed, please let us know so we can consider the effect of the change on the organization's exempt status and foundation status.

Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 587, sets forth guidelines and record keeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. Your organization must comply with this revenue procedure to maintain its tax-exempt status.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, they are not automatically exempt from other federal excise taxes.

President & Fellows of Harvard College  
04-2103580

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

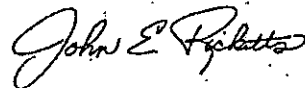
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services

Internal Revenue Service

Department of the Treasury

District  
Director

10 MetroTech Center  
625 Fulton Street  
Brooklyn, NY 11201

Referred in PCQ

Date: SEP 14 1993

President and Fellows of  
Harvard College (Also known  
as Harvard University)  
Office of the General Counsel  
Holyoke Center 980  
1350 Massachusetts Avenue  
Cambridge, MA 02138

Employer Identification Number:  
04-2103580  
Contact Person:  
Amy Ludwig  
Contact Telephone Number:  
718-488-2236

Dear Sir or Madam:

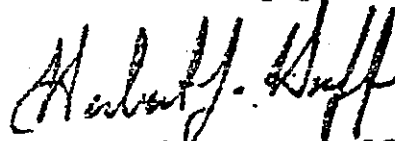
Reference is made to your request for verification of the tax exempt status of the President and Fellows of Harvard College (also known as Harvard University).

Currently, our records show that your organization is exempt under Section 501(c)(3) of the Internal Revenue Code. Furthermore, the organization is not a private foundation because it qualifies under Sections 509(a)(1) and 170(b)(1)(a)(ii).

A determination letter issued to an organization granting tax exemption remains in effect until the tax exempt status has been terminated, revoked or modified.

If you require any further information, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Herbert J. Huff  
District Director

Internal Revenue Service

District  
Director

Entered in PCG

Department of the Treasury

P.O. Box 9107, Boston, Ma. 02203  
P.O. Box 9107, Boston, Mass. 02203

Person to Contact: W. Arnold

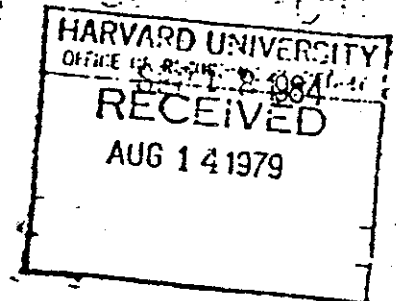
04-2103580N

Telephone Number: (617) 223-4507

Refer Reply to: EP:EO:T

Date: AUG 13 1979

President and Fellows of Harvard  
College  
(also known as Harvard University)  
c/o Schuyler Hollingsworth  
Recording Secretary  
75 Mt. Auburn Street 7th floor  
Cambridge, Ma. 02138



Gentlemen:

This refers to your letter dated July 19, 1979, in which you request that a ruling be issued to reflect the addition of five new faculties and departments which constitute a part of, and are owned or controlled by the college. Further, you state it would be helpful also to include Harvard College and the Graduate School of Arts and Science, as unincorporated integral parts of the College.

Our records show that you were held to be exempt from Federal income tax as an organization described in section 101(6) of the Internal Revenue Code of 1939, (corresponding to section 501(c)(3) of the 1954 Code) by letter dated October 22, 1942. Following numerous other correspondence, and in accordance with your request by letter dated January 25, 1966, our letter of May 23, 1966, advised you that our ruling of October 22, 1942, is applicable to the faculties, schools, departments, and other institutions listed in that letter. Also, our letter of December 5, 1967 is applicable thereto.

By letter dated July 19, 1979, you now advise us that there have been five new faculties and departments added since our letter of December 5, 1967, namely, W. E. DuBois Institute of Afro-American Research, the Harvard Institute for International Development, the Institute of Politics, the Joint Center for Urban Studies and the Houses and College Dormitories. Also, Harvard College and the Graduate School of Arts and Science are unincorporated integral parts of the College.

Accordingly, based on the evidence presented, and with the understanding that your operations will continue as evidenced to date, we have concluded that you are exempt from Federal income tax as an educational organization described in section 501(c)(3) of the Code, and that your exempt status is applicable to the following faculties, schools, departments and other institutions and funds certified by your Recording Secretary to constitute a part of and to be owned and

controlled by you:

Arnold Arboretum  
Astronomical Observatory  
Atkins Garden and Research Laboratory  
Blue Hill Meteorological Observatory  
Botanical Museum  
Phillips Brooks House  
Busch-Reisinger Museum of Germanic Culture  
Bussey Institution  
Cancer Commission of Harvard University  
W. E. DuBois Institute of Afro-American Research  
The Faculty of Arts and Sciences  
William Hayes Fogg Art Museum  
Graduate School of Arts and Sciences  
Graduate School of Business Administration  
Graduate School of Design  
Gray Herbarium  
Harvard Business School Fund  
Harvard College  
Harvard College Fund  
Harvard Divinity School  
Harvard Forest  
Harvard Graduate School of Education  
Harvard Graduate Society for Advanced Study and Research  
Harvard Institute for International Development  
Harvard Law School Fund  
Harvard University Press  
The Houses and College Dormitories  
Collis P. Huntington Memorial Hospital  
Institute of Politics  
Joint Center for Urban Studies  
John F. Kennedy School of Government  
Law School  
Medical Alumni Fund  
Medical School  
Museum of Comparative Zoology  
Neiman Foundation  
Peabody Museum of Archaeology and Ethnology  
School of Dental Medicine  
School of Public Health  
Semitic Museum  
University Health Services  
Villa I. Tatti

Any changes in your operation, or in your character or purposes must be reported immediately to the Boston District office for consideration of their effect upon your exempt status. You must also report any change in your name or address.

Department of the Treasury

Internal Revenue Service  
Washington, DC 20224

Date:

10-20-70

In reply refer to:



PRESIDENT & FELLOWS OF HARVARD  
COLLEGE  
MASSACHUSETTS HALL  
CAMBRIDGE, MASS

02140

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

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

Sincerely yours,

Chief, Rulings Section  
Exempt Organizations Branch

FORM 13-0714 (8-70) (CONTINUOUS)

Address any reply to:

JFK Federal Bldg., Boston, Mass. 02203

FEB 17 1971

**Department of the Treasury**

**District Director  
Internal Revenue Service**

Date:

JUN 16 1971

In reply refer to:

AU:EO:FJK

Entered in PCG



President & Fellows of Harvard College  
Massachusetts Hall  
Cambridge, Mass. 02140

Gentlemen:

On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a reevaluation of your admissions policy at a later date. It also does not preclude an examination of the operations of your institution to determine if the policy as described in your statement is being implemented.

Very truly yours,

*William E. Williams*

District Director