

COPY

Entered

Internal Revenue Service
Director, Exempt Organizations
Rulings and Agreements

Department of the Treasury
P.O. Box 2508
Cincinnati, Ohio 45201

Date:

SEP 09 2005

Research Foundation of State University
Of New York
PO Box 9
Albany, NY 12201-0009

Person to Contact:

Dale Schaber ID# 31-03901

Contact Telephone Numbers:

877-829-5500 Phone Toll-Free

513-263-3756 FAX

Federal Identification Number:

14-1368361

Dear Sir or Madam:

This modifies our letter dated November 7, 1951. In that letter we determined that your organization is exempt under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3). We determined that you were not a private foundation within the meaning of section 509(a) of the Code because you were an organization described in section 509(a)(1) and 170(b)(1)(A)(iv) of the Code.

In your letter dated February 14, 2005, you requested classification as an organization described in section 509(a)(3) of the Code. Based on the information you provided, we have determined that you meet the requirements for the requested foundation classification. Accordingly, we have granted your request and modified your foundation status to reflect an organization described in section 509(a)(3).

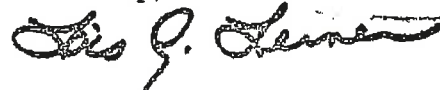
Your exempt status under section 501(a) of the Internal Revenue Code, as an organization described in section 501(c)(3) remains in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(3) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of such status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(3) organization.

Because this letter could help resolve any questions about your exempt status and/or foundation status, you should keep it with your permanent records.

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

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements



THE RESEARCH FOUNDATION

The State University of New York

Office of the General Counsel and Secretary

35 State Street March 23, 2007

Albany, New York

Mailing Address:

Post Office Box 9

Albany, New York

12201-0009

Tel (518) 434-7045

Fax (518) 434-8352

www.rfsuny.org

rflgal@rfsuny.org

SUBJECT: The Research Foundation of State University of New York
Confirmation of IRC 501(c) (3) Tax Exempt Status

To whom it may concern:

The Research Foundation of State University of New York (the "Foundation") is a private, non-profit corporation and is an organization described in Internal Revenue Code Section 501(c) (3). Enclosed for your information is a September 9, 2005 determination letter in which the Internal Revenue Service concluded the Foundation qualified for exemption from federal income taxes.

The Foundation has been a tax exempt organization under the Internal Revenue Code since its inception in 1951.

The Foundation is classified as an Internal Revenue Code Section 509 (a) 3, supporting organization Type 3, functionally integrated. We are exempt from excess business withholding rules of section 4943 and private foundation payments to the Foundation are qualifying distributions under section 4942.

If you have further questions concerning this subject, please do not hesitate to contact me at (518) 434-7045.

Sincerely,

James R. Dennehey
General Counsel and Secretary

Attachment



The Research Foundation
of State University of New York

Entered in PCG

**SUBJECT: The Research Foundation of State University of New York
Confirmation of IRC 501(c)(3) Tax Exempt Status**

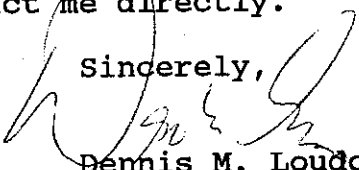
To whom it may concern:

This is to confirm that The Research Foundation of State University of New York is a 501(c)(3) corporation under the Internal Revenue Code. Enclosed for your information is a 1951 determination letter in which the Internal Revenue Service concluded the Foundation qualified for exemption from federal income tax as an organization organized and operated exclusively for educational and scientific purposes, as specified in section 101(6) of the pre-1954 code. Also enclosed are subsequent determination letters which confirm the Foundation's tax exempt status.

Subsequent to the date of issuance of the 1951 determination letter, reorganization of the Internal Revenue Code resulted in revision and redesignation of numerous tax provisions, including transfer of sections dealing with tax exempt organizations to section 501. Please be assured that the Research Foundation is indeed a 501(c)(3) organization.

If you have further questions concerning this subject, please do not hesitate to contact me directly.

Sincerely,


Dennis M. Loudon
Attorney

DML:df

Attachments

Fed ID #:

14-1368361

Internal Revenue Service

Department of the Treasury

District
Director

35 Tillary St., Brooklyn, N.Y. 11201

The Research Foundation of State
University of New York
Post Office Box 9
Albany, New York 12201

Person to Contact: C. Francis

Telephone Number: (518)472-3247

Refer Reply to: BU: 7202

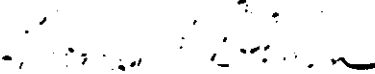
Date:

MAR 31 1982

Gentlemen:

Our recent examination of your Information Return Form 990 disclosed that your organization continues to qualify for exemption from Federal income tax. Accordingly, the return is accepted as filed.

Very truly yours,


Thomas P. Coleman.
District Director

Internal Revenue Service
District Director

Department of the Treasury

Date: September 26, 1978

RECEIVED

1978 SEP 29 AM 9:31

THE RESEARCH FOUNDATION
OF STATE UNIVERSITY OF N.Y.

RECEIVED

1978 SEP 29 PM 2:22

THE RESEARCH FOUNDATION
OF STATE UNIVERSITY OF N.Y.
CONTROLLER

Research Foundation of State
University, New York
P.O. Box 7126
Albany, NY 12224

Form Number: 990 & 990T
Periods Ended: 7406

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

- ☐ There is no change.
- ☐ You will receive an examination report explaining the proposed adjustments.
- ☒ Examination was concluded at a District Conference.
- Thank you for your cooperation.

Sincerely yours,

George S. Albert

District Director



Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

FEBRUARY 11, 1972

Entered in PGG

RESEARCH FOUNDATION OF THE CITY
UNIVERSITY OF NEW YORK
33 WEST 42ND STREET
NEW YORK, N.Y. 10036

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,

J. J. [Signature]
Chief, Rulings Section
Exempt Organizations Branch

Department of the Treasury



RECEIVED

1970 NOV 13 AM 10:05

THE RESEARCH FOUNDATION
OF STATE UNIVERSITY OF N.Y.

Internal Revenue Service
Washington, DC 20224

Date:

11-09-70

In reply refer to:

THE RESEARCH FOUNDATION OF STATE
UNIVERSITY OF NEW YORK
P O BOX 7126
ALBANY, N Y

12771

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,

J. A. Teles

Chief, Rulings Section
Exempt Organizations Branch

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



U. S. TREASURY DEPARTMENT
WASHINGTON 25

2-A

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:ER -PV

NOV 7 1951

Research Foundation of State University
of New York
State Capitol Building
P. O. Box 126
Albany, New York

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for educational and scientific purposes.

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.

You will be required, however, to file an information return, Form 990A, annually, with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

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 Internal Revenue Code, as amended.

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.

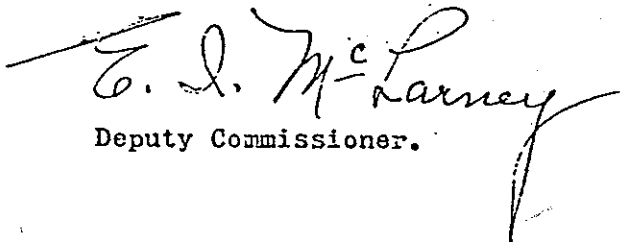
Research Foundation of State University
of New York

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1425(1) of the Code, no liability is incurred by your organization for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by your organization under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,


Deputy Commissioner.



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P. O. Box 3100 Church St. Station
New York, N.Y. 10015

Entered in PCG

September 29, 1964

IN REPLY REFER TO
Form 2954
Au:F:818:GB
M-64-EO-311

Research Foundation of The City University
of New York

33 West 42nd Street
New York, N.Y. 10036

Gentlemen:

PURPOSE
Educational
FORM 990A REQUIRED
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
ACCOUNTING PERIOD END- ING F.Y.E. May 31st

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for the purpose shown above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to us.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to this office for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for filing the annual information return, Form 990A, is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate, and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such Act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office.

This is a determination letter.

Very truly yours,

Charles A. Church

Charles A. Church
District Director

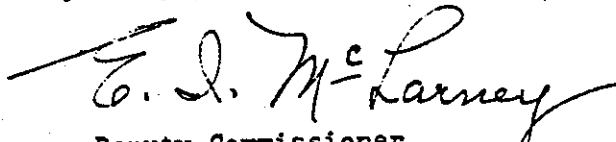
Research Foundation of State University
of New York

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 your organization for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by your organization under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,


Deputy Commissioner.