

THE UNIVERSITY OF ROCHESTER

ROCHESTER, NEW YORK 14627

*Cum List, p. 802
Rev. 10/92*

Entered in PCG

Kelly Delorsich
(716) 275-7864
1970 Ltr
11/17/93

REC'D OCT 27 1986

I hereby certify that the University of Rochester is an organization described in section 501(c)(3) of the Internal Revenue Code.

I further certify that the University, on August 10, 1970, filed form 4653 with the Internal Revenue Service notifying it that the University was a school, under section 170 (b)(1)(A)(ii), and not a private foundation.

On October 20, 1970, the Internal Revenue Service advised the University that it had classified it as not a private foundation as defined in section 509(a) of the Internal Revenue Code. A copy of that ruling is attached.

In the event that the University is subsequently determined to be a private foundation, your organization will be notified promptly.

Bruce D. Wolfanger
Bruce D. Wolfanger
Assistant Secretary
Board of Trustees
University of Rochester

Internal Revenue Service
Washington, DC 20224

Date.

In reply refer to:

T:PS:T:BP

Entered in PCC

S T A T E M E N T

Our records disclose that on March 6, 1934, we issued a ruling letter to the University of Rochester, Rochester, New York, recognizing its exemption from Federal income tax as the type of organization described in section 103(6) of the Revenue Act of 1932 (which corresponds to section 501(c)(3) of the Internal Revenue Code of 1954).

On October 20, 1970 the University was notified that it is not a private foundation as defined in section 509(a) of the Code.

Unfortunately, we are unable to provide a copy of the 1934 ruling letter, inasmuch as the correspondence and related documents pertinent to the exemption have been destroyed pursuant to our records disposal program.

A diligent search of the records in the National Office of the Internal Revenue Services does not indicate that this status has been changed.

Sincerely yours,

Robert J. Braun

Chief,
Technical Services Branch

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

10-20-70

In reply refer to:



THE UNIVERSITY OF ROCHESTER
RIVER CAMPUS STATION
ROCHESTER, N Y

14627

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 M-0714 (8-70) (CONTINUOUS)



TREASURY DEPARTMENT

WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:E:RR
HVV

March 6, 1934.

University of Rochester,
Rochester, New York.

Sirs:

Reference is made to the evidence submitted by you in support of your claim to exemption from Federal income taxation.

The evidence discloses that you were incorporated by the Regents of the State of New York, January 31, 1850; that you were organized for the purpose of furnishing instruction in the liberal arts and sciences; and that in 1918 your charter was amended to extend your purposes to include professional, technical, vocational, undergraduate, and graduate departments.

Your treasurer states in an affidavit that you operate and maintain a college of arts and sciences, a school of medicine and dentistry, a school of nursing, and a school of music; that in conjunction with your school of medicine and dentistry and your school of nursing, you operate and maintain the Strong Memorial Hospital; that by arrangement with the City of Rochester, your school of medicine and dentistry gives, free of cost to the city, professional care to all patients of the Rochester Municipal Hospital; and that the Rochester Municipal Hospital is served, on actual cost basis, by the operating rooms, clinical and nursing staff and other facilities of the Strong Memorial Hospital.

It is further stated in the affidavit that your income is derived from endowment funds, tuition and miscellaneous fees, special funds, grants, gifts, charges for hospital treatment, rent from dormitories, sale of students' supplies, and charges for meals served in the university dining room; that your income is used for salaries, expenses of operating and maintaining the university buildings and equipment, scholarships, prizes and student aid, annuities to former professors and instructors, purchase of equipment and construction of new buildings; and that no part of your income inures to the benefit of any private shareholder or individual.

University of Rochester

Based upon the facts presented, it is held that you are entitled to exemption under the provisions of section 103(6) of the Revenue Act of 1932 and the corresponding provisions of prior revenue acts. You are not, therefore, required to file returns for 1933 and prior years, and future returns will not be required so long as there is no change in your organization, your purposes or method of doing business.

Any changes in your form of organization or method of operation, as shown by the evidence submitted, must be immediately reported to the collector of internal revenue for your district, in order that the effect of such changes upon your present exempt status may be determined.

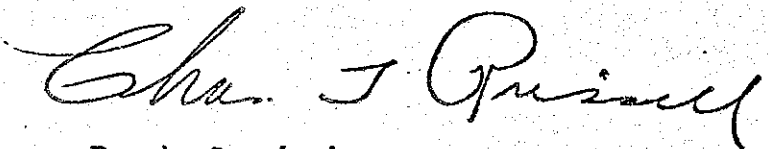
The exemption granted in this letter does not apply to taxes levied under other titles or provisions of the respective revenue acts, except in so far as exemption is granted expressly under those provisions to organizations enumerated in section 103 of the Revenue Act of 1932 and the corresponding provisions of prior revenue acts.

Since it is held that you are entitled to exemption under paragraph (6) of section 103 of the Revenue Act of 1932 and the corresponding provisions of prior revenue acts, it follows that contributions to your organization by individual donors are deductible by such individuals in arriving at their taxable net income in the manner and to the extent provided by section 23(n) of the Revenue Act of 1932 and the corresponding provisions of prior revenue acts.

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

By direction of the Commissioner.

Respectfully,



Deputy Commissioner.