

THE CITY UNIVERSITY OF NEW YORK

Office of the General Counsel and Vice Chancellor for Legal Affairs

535 East 80 Street, New York, N.Y. 10021

212/794-3382



March 5, 1984

Entered in PCG

Ms. Mary DePiano Rothlein
Associate Provost
John Jay College of Criminal Justice
The City University of New York
444 West 56th Street
New York, NY 10019

Re: Tax Exempt Status of The City University
of New York

Dear Mary:

This is in response to your inquiry regarding the tax exempt status of The City University of New York and John Jay College.

The City University of New York is the legal entity which administers the colleges of The City University, including John Jay College. 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 same 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 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 had been advised on March 15, 1961, that contributions to the University are deductible by the donors in accordance with §170(c) of the Internal Revenue Code, providing such contributions are made for exclusively public purposes.

If you require any additional information, please feel free to contact me.

Sincerely,

Laura

Laura Blank
Associate Counsel

LB:au

Enclosures

U.S. Treasury Department

Internal Revenue Service

Washington, D.C. 20543

Date:

OCT 23 1968

In reply refer to:

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Board of Higher Education
535 East Eightieth Street
New York, New York 10021

Attention: Arthur H. Kaler
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, 1962, 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

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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,

Letter W. Otter

Chief, Individual Income Tax Branch



TREASURY DEPARTMENT
WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADVISES DEPT. OF
COMMISSIONER OF INTERNAL REVENUE
AND DEPT. OF

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

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
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 pre-
sented, 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,

Deputy Commissioner.



TREASURY DEPARTMENT
WASHINGTON

UNITED STATES
COMMISSIONER OF INTERNAL REVENUE

ADDRESS ONLY TO
COMMISSIONER OF INTERNAL REVENUE
AND NOT TO THE

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Deputy Commissioner.