

Address any reply to:

P.O. Box 3100, Church St. Sta., New York, N.Y. 10008

Department of the Treasury

District Director

Internal Revenue Service

Date: OCT 8 1975

In reply refer to:

E.T. 7399-PP

264-1877

- ▷ Research Foundation of City University
of New York
1441 Broadway
New York City, N.Y. 10013

Form Number: 990

Periods Ended: 6/30/74

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.

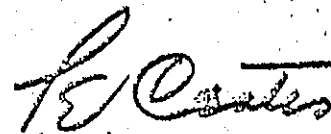
We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,



District Director

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

FEBRUARY 11, 1972

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

See other side for definition



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR

P. O. Box 3100 Church St. Station
New York, N.Y. 10015

Entered in POG

POG

September 29, 1964

IN REPLY REFER TO
Form 2954
Au:F:B18: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