

DEC 4 1967

Internal Revenue Service

Washington, DC 20224

Date:

In reply refer to

DEC 5 1967 T:MS:EO:R:2-M



President and Fellows of Harvard College
c/o Eugene G. Kraetzer, Jr.,
Recording Secretary
24 Milk Street
Boston, Massachusetts 02109

Gentlemen:

This refers to your letter dated November 14, 1967, in which you request that a ruling be issued to reflect the changes of name of certain faculties, schools, departments or other institutions or funds which constitute a part of the President and Fellows of Harvard 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.

By letter dated November 14, 1967, you now advise us that the name of certain of these organizations has been changed since our last ruling in the matter. Mr. Eugene G. Kraetzer, Jr., your Recording Secretary, has certified as to the correctness of the list set forth below, and to the fact that these facilities, schools, departments and other institutions and funds constitute a part of and are owned and controlled by you.

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:

The Faculty of Arts and Sciences
Harvard College Fund
Graduate School of Business Administration
Harvard Business School Fund
School of Dental Medicine
Graduate School of Design
Divinity School
Graduate School of Education
John Fitzgerald Kennedy School of Government
Law School
Harvard Law School Fund
Harvard Medical School
Harvard Medical Alumni Association
Harvard School of Public Health
Arnold Arboretum
Astronomical Observatory
Atkins Garden Research Library
Blue Hill Meteorological Observatory
Bussey Institution
Cancer Commission of Harvard University and
Collis P. Huntington Memorial Hospital
Gray Herbarium
Harvard Forest
Harvard Graduate Society for Advanced Study
and Research
Botanical Museum
Busch-Reisinger Museum of Germanic Culture
Museum of Comparative Zoology
William Hayes Fogg Art Museum
Peabody Museum of Archaeology and Ethnology
Semitic Museum
Phillips Brooks House
Nieman Foundation
Villa I. Tatti - The Harvard University Center
for Italian Renaissance Studies
University Health Services
Harvard University Press

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

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, in which event you are required to file Form 990-T.

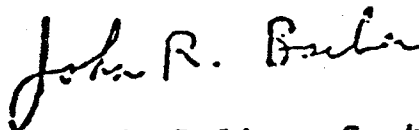
Contributions made to you, or to one of your listed faculties, schools, departments or other institutions or funds, are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to you, or for your use, (or to one of your listed organizations), are deductible 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. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your District Director, as should any questions concerning excise, employment or other Federal taxes.

This letter supersedes our letters of October 28, 1958 and May 23, 1966.

Your District Director is being advised of this action.

Very truly yours,



Chief, Rulings Section
Exempt Organizations Branch