

District
Director

Personal Contact: W. Arnold

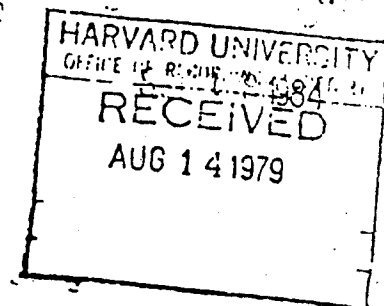
04-2103580N

President and Fellows of Harvard
College
(also known as Harvard University)
c/o Schuyler Hollingsworth
Recording Secretary
75 Mt. Auburn Street 7th floor
Cambridge, Ma. 02138

Telephone Number (617) 223-4507

Refer Reply to: EP:EO:T

Date AUG 13 1979



Gentlemen:

This refers to your letter dated July 19, 1979, in which you request that a ruling be issued to reflect the addition of five new faculties and departments which constitute a part of, and are owned or controlled by the college. Further, you state it would be helpful also to include Harvard College and the Graduate School of Arts and Science, as unincorporated integral parts of the 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. Also, our letter of December 5, 1967 is applicable thereto.

By letter dated July 19, 1979, you now advise us that there have been five new faculties and departments added since our letter of December 5, 1967, namely, W. E. DuBois Institute of Afro-American Research, the Harvard Institute for International Development, the Institute of Politics, the Joint Center for Urban Studies and the Houses and College Dormitories. Also, Harvard College and the Graduate School of Arts and Science are unincorporated integral parts of the College.

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:

Arnold Arboretum
Astronomical Observatory
Atkins Garden and Research Laboratory
Blue Hill Meteorological Observatory
Botanical Museum
Phillips Brooks House
Busch-Reisinger Museum of Germanic Culture
Bussey Institution
Cancer Commission of Harvard University
W. E. DuBois Institute of Afro-American Research
The Faculty of Arts and Sciences
William Hayes Fogg Art Museum
Graduate School of Arts and Sciences
Graduate School of Business Administration
Graduate School of Design
Gray Herbarium
Harvard Business School Fund
Harvard College
Harvard College Fund
Harvard Divinity School
Harvard Forest
Harvard Graduate School of Education
Harvard Graduate Society for Advanced Study and Research
Harvard Institute for International Development
Harvard Law School Fund
Harvard University Press
The Houses and College Dormitories
Collis P. Huntington Memorial Hospital
Institute of Politics
Joint Center for Urban Studies
John F. Kennedy School of Government
Law School
Medical Alumni Fund
Medical School
Museum of Comparative Zoology
Neiman Foundation
Peabody Museum of Archaeology and Ethnology
School of Dental Medicine
School of Public Health
Semitic Museum
University Health Services
Villa I. Tatti

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

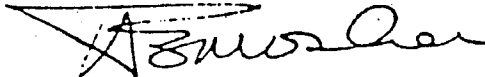
You are required to file form 990 annually. Form 990-T must be filed if you are subject to the tax on unrelated business income imposed by section 511 of the Code.

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(b) and 2522(a) and 2522(b) 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 the District Director, Boston as should any questions concerning excise, employment or other Federal taxes.

This letter supersedes our letters of October 28, 1958, May 23, 1966 and December 5, 1967.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "H. Mosher", written over a horizontal line.

HERBERT B. MOSHER
District Director