President and Fellows of Harvard College

c/o Eugene G. Kraetzer, Jr., Assistant Secretary
to the Corporation
24 Milk Street
Boston 9, Massachusetts

Gentlemen:

This is in reply to your letter dated May 23, 1958 which contains
a list of the current faculties, schools, departments and other institu­
tions which constitute a part of the President and Fellows of Harvard
College.

It is requested in effect that a statement or ruling be issued
that the tax-exempt status accorded you also covers the listed facul­
ties, schools, and departments. The list is certified to by Eugene G.
Kraetzer, Jr., Assistant Secretary to the Corporation as being the
correct names and titles of the faculties, schools, departments and
other institutions which constitute a part of and, therefore, are owned
and controlled by you.

Our records show that in a ruling dated October 22, 1942, you
were held to be entitled to exemption from Federal income tax under
the provisions of section 101(6) of the Internal Revenue Code of 1939,
as an educational organization. Inasmuch as your duly authorized
assistant secretary has certified that the following are the correct
names and titles of faculties, schools, departments and other institu­
tions which constitute a part of and, therefore, are owned and controlled
by you, our ruling of October 22, 1942, is also applicable to the follow­
ning organizations:

The Faculty of Arts and Sciences.
Graduate School of Business Administration.
Harvard Business School Fund.
School of Dental Medicine.
Graduate School of Design.
Divinity School.
Graduate School of Education.
Law School.
Harvard Law School Fund.
Harvard Medical School.
Graduate School of Public Administration.
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.
President and Fellows of Harvard College

c/o Eugene G. Kraetzer, Jr. Assistant Secretary
to the Corporation

Harvard School of Public Health.
Arnold Arboretum.
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 Foundation 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.
Harvard College Observatory.
Phillips Brooks House.
Hygiene Department and Stillman Infirmary.
Harvard University Press.

This letter supersedes our letter of January 26, 1955.

A copy of this letter is being sent to the District Director
of Internal Revenue, Boston, Massachusetts.

Very truly yours,

[Signature]

Chief, Exempt Organizations Branch