

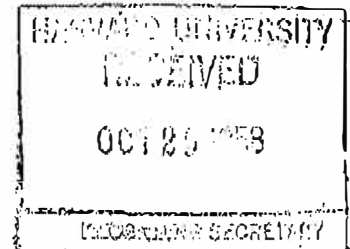


U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON 25, D. C.

AND REFER TO
T:R:EO:3
GJM



OCT 28 1958

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 institutions 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 faculties, 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 institutions which constitute a part of and, therefore, are owned and controlled by you, our ruling of October 22, 1942, is also applicable to the following 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.

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.

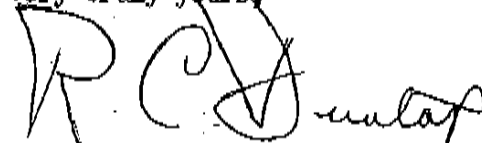
2 - President and Fellows of Harvard College
c/o Eugene G. Kraetzer, Jr. Assistant Secretary
to the Corporation

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,



Chief, Exempt Organizations Branch