



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
34 WEST MOHAWK STREET
BUFFALO, NEW YORK 14202

January 26, 1967

BUF-E0-67-22

IN REPLY REFER TO

Form L-178

AU:F:14:RGY

Mohawk Valley Community College Foundation, Inc.
1101 Sherman Drive
Utica, New York 13501

ATTN: Mr. A. V. Payne, Sec.

Gentlemen:

PURPOSE Educational	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Buffalo, New York	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	December 31

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, 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 or 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. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month 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, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

John E. Foley

John E. Foley

District Director

New York State and Local Sales and Use Tax

EXEMPT ORGANIZATION CERTIFICATION

VENDOR		EXEMPT ORGANIZATION MAKING PURCHASES	
	NAME	Mohawk Valley Community College Foundation, In	
	AND	1101 Sherman Drive	
	ADDRESS	Utica, NY 13501	

THIS CERTIFICATION IS ACCEPTABLE IF THE PURCHASER HAS ENTERED ALL INFORMATION REQUIRED.

CERTIFICATE NUMBER (from ST-119)

EX- 127-730

I CERTIFY THAT THE ORGANIZATION NAMED ABOVE HAS RECEIVED AN EXEMPT ORGANIZATION CERTIFICATE WITH THE ABOVE NUMBER, AND IS EXEMPT FROM STATE AND LOCAL SALES TAXES ON ALL ITS PURCHASES.

Executive Director, MVCC Foundation, Inc.

SIGNATURE OF OFFICER OF ORGANIZATION

TITLE

DATE PREPARED

Exempt Organization Certifications (ST-119.1) may be used only when an exempt organization is the direct purchaser and payer of record. Any bill, invoice or receipt given by the vendor must show the above organization as the purchaser. Payment must be from the funds of the exempt organization.

The exemption from state and local sales and use tax does not extend to officers, members or employees of the organization. Personal purchases made by such individuals are subject to sales tax. An organization's exemption does not extend to its subordinate or affiliated units. When making purchases, subordinate units may not use the exemption number assigned to the parent organization. Such misuse may result in the revocation of the exemption granted.

An Exempt Organization Certification must be given to each vendor at the time of the first purchase from that vendor. A separate certification is not necessary for each subsequent purchase provided the exempt organization's name, address, and certificate number appear on the sales slip or billing invoice. The certification is considered part of each order given to the vendor and remains in force unless revoked.

Vendors must retain the Exempt Organization Certification for at least three years after the date of the last exempt sale substantiated by the certification.

Additional copies of this form (ST-119.1) can be obtained from any State District Tax Office or from the main office of the Taxpayer Assistance Bureau, State Campus, Albany, New York 12227. This form may be reproduced without prior permission from the Department of Taxation and Finance.