

Internal Revenue Service  
District Director

Department of the Treasury

P. O. BOX C9050 GPO  
BROOKLYN, N. Y. 11201

Date: 05 JUN 1986

ESF College Foundation, Inc.  
College of Forestry at State University  
Syracuse, NY 13210

Date of Exemption: June, 1964  
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



District Director

| <u>Item Changed</u> | <u>From</u>  | <u>To</u>                    |
|---------------------|--|------------------------------|
| Name:               | New York State College of Forestry Foundation Inc. | ESF College Foundation, Inc. |

35 Tillary St., Brooklyn, N.Y. 11201

Letter 976 (DO) (7-77)

THIS IS A DETERMINATION LETTER.

Very truly yours,



John E. Foley  
District Director



U. S. TREASURY DEPARTMENT  
 INTERNAL REVENUE SERVICE  
 DISTRICT DIRECTOR  
 Buffalo, New York 14202

BUF-EO-64-77

June 29, 1964

IN REPLY REFER TO  
 Form 2954  
 AU:F:14:RGY

The New York State College  
 of Forestry Foundation, Inc.  
 State University College of Forestry  
 Syracuse, New York

Attention: G. Haines, Treasurer

Gentlemen:

|   |                             |
|---|-----------------------------|
| PURPOSE                                 |                             |
| Educational                             |                             |
| FORM 990A REQUIRED                      |                             |
| <input checked="" type="checkbox"/> YES | <input type="checkbox"/> NO |
| ACCOUNTING PERIOD END-<br>ING           |                             |
| December 31                             |                             |

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for the purpose shown above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to us.

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 and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to this office for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for filing the annual information return, Form 990A, is set forth above. That return, if required, must be filed 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.

This is a determination letter.

Very truly yours,

*John E. Foley*  
 John E. Foley  
 District Director