

Washington, DC 20224

New York City Health & Hospitals
Corporation
125 Worth Street, Room 523
New York, New York 10013

Person to Contact:

Telephone Number:

Refer Reply to:

E:EO:T:R:I

Date: **DEC 30 1981**

Attn: John J. McLaughlin
General Counsel

82 JAN 11 AM 9:07

Employer Identification Number: [REDACTED]
Key District: Manhattan
Accounting Period Ending: June 30
Form 990 Required: /x/ Yes / / No

Ladies and Gentlemen:

This letter is in response to your request for confirmation of your exempt status under section 501(c)(3) of the Code. Through error you were dropped from the list of recognized exempt organizations on November 23, 1976, by the Manhattan District Director. Through misunderstanding, you considered yourself a political subdivision of a state under section 115 of the code, not subject to any filing requirement, and consequently had not filed the required Forms 990 for years prior to Fiscal Year ended June 30, 1981.

After a series of meetings in the National Office on October 28, 1981, you indicated that you would file timely the required Forms 990 for the current and subsequent years. On our part, we agreed to confirm your exempt status under section 501(c)(3) and restore you to the Cumulative List of Organizations to whom contributions are deductible under section 170(c) and amend our other records accordingly.

Therefore, based on the information supplied, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(iii).

Your return, Form 990, for the Fiscal Year ended June 30, 1981, is considered timely filed with the Internal Revenue Service.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. Also, you should inform your key District Director of all changes in your name or address.

New York City Health & Hospitals Corporation

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However,, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, contact any Internal Revenue Service Office.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

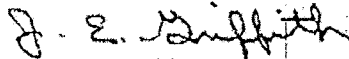
The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

We are informing your key District Director of this action. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



J. E. Griffith
Chief, Rulings Section
Exempt Organizations
Technical Branch