

The University of the State of New York  
Education Department

Amendment to Charter

MANHATTAN COUNTRY SCHOOL

THIS INSTRUMENT WITNESSETH That the Regents of The University of the State of New York have amended the charter of Manhattan Country School, located in the city, county and State of New York, which was incorporated under a provisional charter by the Board of Regents on June 21, 1968, with authority to establish, conduct, operate and maintain a non-profit, private school for boys and girls of nursery, kindergarten and elementary school ages, which provisional charter was made absolute by the Regents on April 28, 1972 and amended by authorizing the corporation to extend its area of instruction to include grades 7 and 8 during the period commencing April 28, 1972 and ending June 30, 1975, by extending the authority to provide instruction in grades 7 and 8 through June 30, 1978. Such authority may be extended beyond June 30, 1978, or may be granted permanently, upon further application to the Regents.

Granted October 29, 1976 by the Board of Regents of The University of the State of New York and executed under the seal of said University and recorded as number 15,292.



*Chesdoreau*  
Chancellor

*Francis M. ...*  
President of The University and  
Commissioner of Education



**District Director**  
**Internal Revenue Service**

Date: November 28, 1969 | In reply refer to: AU:F:607:MK  
M-69-EO- 821

The Manhattan Country School, Inc.  
7 East 96th Street  
New York, N. Y. 10028

EIN #: 13-2546971

Purpose: **Educational**  
Address Inquiries and File Returns with District  
Director of Internal Revenue: **Manhattan**

Form 990-A Required:  Yes  No  
Accounting Period Ending: **F/Y 6-30**

**Gentlemen:**

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,

*E. J. Fitzgerald*  
District Director

**Exempt Organization Certification**

This certification is not valid unless all entries have been completed.

Name of seller	Name of exempt organization making purchases <b>Manhattan Country School, Inc.</b>
Mailing address	Exempt organization number (from Form ST-119) <b>EX-114303</b>
City, village or post office	Mailing address <b>7 East 96 Street</b>
State	City, village or post office <b>New York</b>
ZIP code	State
	<b>New York</b> ZIP code <b>10128</b>

**Substantial civil and/or criminal penalties will result from the misuse of this form.**

I certify that the organization named above holds a valid Form ST-119, *Exempt Organization Certificate*, and is exempt from state and local sales and compensating use taxes on its purchases.

Print or type name of officer of organization. <b>Michele Sola</b>	Title <b>Director</b>
Signature of officer of organization <i>Michele Sola</i>	Date prepared <b>September 1, 2000</b>

**Instructions**

**Seller**

If all entries have been completed and an officer of the organization has signed the certification, you may accept it to exempt sales to the organization named. The exempt organization must be the direct purchaser **and** payer of record. Any bill, invoice or receipt you provide must show the organization as the purchaser. Payment must be from the funds of the exempt organization.

Do not accept this form to exempt sales of motor fuel or diesel motor fuel, including No. 2 heating oil (see *Purchaser* section).

The exempt organization must give you certification at the time of the organization's first purchase. A separate document is not necessary for each subsequent purchase, provided that 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 and remains in force unless revoked.

**If a certification with all entries completed is not received within 90 days after the delivery of the property or service, you will share with the purchaser the burden of proving the sale was exempt.**

**You must keep this Exempt Organization Certification for at least three years after the date of the last exempt sale substantiated by the certification.**

**Purchaser**

Complete this certification and give it to the seller. This form may be reproduced without prior permission from the Tax Department.

Your exemption from New York State and local sales and use tax does **not** extend to officers, members or employees of the exempt organization. Personal purchases made by these individuals are subject to sales and use 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 parent organization's exemption.

You may not use this form to make tax exempt purchases of motor fuel or diesel motor fuel. Since No. 2 heating oil falls within the definition of diesel motor fuel, you may not use this form to purchase it tax exempt. You must use Form FT-1020, *Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane* or Form FT-1025, *Certificate for Exemption from Certain Taxes Imposed on Diesel Motor Fuel*, to claim exemption on heating oil.

Hospitals that have been granted an exemption from sales and use tax pursuant to section 1116(a)(4) of the Tax Law may claim exemption on the purchase of motor fuel by using Form FT-937, *Certificate of Sales Tax and Motor Fuel Tax Exemption for Qualified Hospitals*.

**Need Help?**

**For forms or publications**, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

**For information**, call the Business Tax Information Center toll free (from the continental U.S.) 1 800 972-1233. You can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

**Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.**

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.

**Hotline for the Hearing and Speech Impaired** - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free (from the continental U.S.) 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**If you need to write**, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.