



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

IN REPLY REFER TO
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Memorial Sloan-Kettering Cancer Center
444 East 68th Street
New York 21, New York

PURPOSE Charitable Scientific and Educational	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Manhattan, New York	
FORM 990-A REQUIRED <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	ACCOUNTING PERIOD ENDING December

Gentlemen:

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 your District Director.

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 your District Director 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 your District Director.

Your District Director is being advised of this action.

TAX ID

MSKCC: #13-192-4236

TAX EXEMPT: #11-45-58

Very truly yours,

J. F. Worley

Chief, Exempt Organizations Branch

Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: November 23, 2016

Person to Contact:

Mr. Flammer #0203064

Toll Free Telephone Number:
877-829-5500

Employer Identification Number:
13-1924236

Group Exemption Number:
3475

MEMORIAL SLOAN-KETTERING CANCER CENTER
% MICHAEL P GUTNICK SR VP
1275 YORK AVE
NEW YORK, NY 10065-6007

Dear Sir or Madam:

This is in response to your request dated November 15, 2016 for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in January, 1962 and that you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

Our records also indicate you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC sections 509(a)(1) and 170(b)(1)(A)(iii).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

Please refer to www.irs.gov/charities for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

Sincerely yours,



Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

**MEMORIAL SLOAN-KETTERING CANCER CENTER
TAX IDENTIFICATION NUMBERS - EXEMPT GROUP #3475
1275 YORK AVENUE
NEW YORK, NY 10065-6007**

<u>Type</u>	<u>EIN #</u>	<u>CORPORATIONS 501(c)(3)</u>
GROUP	91-2154267	MSKCC COMBINED 990 FILING (Group GEN 3475)
Parent	13-1924236	MEMORIAL SLOAN-KETTERING CANCER CENTER
Sub	13-1624082	MEMORIAL HOSPITAL FOR CANCER AND ALLIED DISEASES
Sub	13-1624182	SLOAN-KETTERING INSTITUTE FOR CANCER RESEARCH
Sub	13-3389586	S.K.I. REALTY, INC.
Sub	83-0363317	MSK INSURANCE US, INC.
Sub	20-2212588	LOUIS V. GERSTNER Jr. GRADUATE SCHOOL of BIOMEDICAL SCIENCES
Sub	35-2397819	MSKCC PROTON INC.
Sub	35-2464610	MSKCC PROPERTIES, LLC **

** This is a single member LLC owned 100% by Memorial Hospital and electing to be treated as a corporation for tax purposes