

Policy: **Use of College Tax Exempt Organization Numbers & Certificate**
Responsible for Policy: Vice President of Administration & Finance

Policy Number: **G-18**
Most recent approval date: July 2015

Policy Statement

Finger Lakes Community College's exemption from state sales taxes and from federal income taxes, together with the related sales tax number(s), tax-exempt organization identification number and related certificates, are the exclusive property of the College. No person or entity other than authorized College personnel may use the College's tax-exempt status and identification numbers/certificates at any time for any reason. This prohibition extends to those organizations and groups that maintain an affiliation with the College, such as recognized student organizations and alumni clubs.

Any person or entity violating this policy may be prosecuted for fraud and for violation of the New York State Tax Law, the Internal Revenue Code, and/or any other applicable state or federal laws, rules and/or regulations. If the individual or entity has any affiliation with the College, such affiliation may be terminated.

Reason for Policy

The College is required to ensure that any use of its status as a tax exempt organization is legal and appropriate and in the furtherance of its not-for-profit educational mission.

Applicability of the Policy

This policy applies to all College employees, as well as all persons connected with organizations and groups that maintain an affiliation with the College.

Definitions

None

Related Documents

- New York State Tax Law
- Internal Revenue Code

Procedures

No separate procedures statement

Forms/Online Processes

- None

Appendix

- None

Review date/action taken:

- March 2011: original approval date
- Fall 2012: no revisions
- July 2015: no revisions