Streamlined Sales and Use Tax Agreement

Certificate of Exemption

This is a multi-state form. Not all states allow all exemptions listed on this form. Purchasers are responsible for knowing if they qualify to claim exemption from tax in the state that would otherwise be due tax on this sale. The seller may be required to provide this exemption certificate (or the data elements required on the form) to a state that would otherwise be due tax on this sale.

The purchaser will be held liable for any tax and interest, and possibly civil and criminal penalties imposed by the member state, if the purchaser is not eligible to claim this exemption. A seller may not accept a certificate of exemption for an entity-based exemption on a sale made at a location operated by the seller within the designated state if the state does not allow such an entity-based exemption.

1. ✔ Check if you are attaching the Multi-state Supplemental form.
   If not, enter the two-letter postal abbreviation for the state under whose laws you are claiming exemption.

2. □ Check if this certificate is for a single purchase and enter the related invoice/purchase order #.

3. Please print
   Name of purchaser
   Cornell University
   Business Address
   341 Pine Tree Road
   City
   Ithaca
   State
   NY
   Zip Code
   14850
   Purchaser’s Tax ID Number
   15-0532082
   State of Issue
   NY
   Country of Issue
   USA
   If no Tax ID Number
   FEIN
   Driver’s License Number/State Issued ID Number
   Foreign diplomat number
   Enter one of the following:
   State of Issue:
   Number
   Name of seller from whom you are purchasing, leasing or renting
   Seller’s address
   City
   State
   Zip code

4. Type of business. Circle the number that describes your business
   01 Accommodation and food services
   02 Agricultural, forestry, fishing, hunting
   03 Construction
   04 Finance and insurance
   05 Information, publishing and communications
   06 Manufacturing
   07 Mining
   08 Real estate
   09 Rental and leasing
   10 Retail trade
   11 Transportation and warehousing
   12 Utilities
   13 Wholesale trade
   14 Business services
   15 Professional services
   16 Education and health-care services
   17 Nonprofit organization
   18 Government
   19 Not a business
   20 Other (explain)

5. Reason for exemption. Circle the letter that identifies the reason for the exemption.
   A Federal government (department)
   B State or local government (name)
   C Tribal government (name)
   D Foreign diplomat #
   E Charitable organization #
   F Religious or educational organization # NY 106514
   G Resale #
   H Agricultural production #
   I Industrial production/manufacturing #
   J Direct pay permit #
   K Direct mail #
   L Other (explain)

6. Sign here. I declare that the information on this certificate is correct and complete to the best of my knowledge and belief.
   Signature of Authorized Purchaser
   JOHN HARABEDIAN
   Print Name Here
   TAX DIRECTOR
   Title
   Date

SSTGB Form F0003  Exemption Certificate  (8/27/09)
<table>
<thead>
<tr>
<th>STATE</th>
<th>Reason for Exemption</th>
<th>Identification Number (If Required)</th>
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<td>501(c)(3) - Non Profit</td>
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</table>

SSUTA Direct Mail provisions are not in effect for Tennessee.

The following nonmember states will accept this certificate for exemption claims that are valid in their respective state. SSUTA Direct Mail provisions do not apply in these states.

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SSTGB Form F0003  Exemption Certificate  (8/27/09)
In reply refer to: 0248364843
Dec. 17, 2015 LTR 4168C 0
15-0532082 000000 00
00017990
BODC: TE

CORNELL UNIVERSITY
TAX DEPT CORNELL UNIVERSITY
% UNIVERSITY CONTROLLER
377 PINE TREE RD
ITHACA NY 14850

Employer ID Number: 15-0532082
Form 990 required: Yes

Dear Taxpayer:

This is in response to your request dated Dec. 08, 2015, regarding your tax-exempt status.

We issued you a determination letter in October 1951, recognizing you as tax-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 Sections 509(a)(1) and 170(b)(1)(A)(ii).

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.

In the heading of this letter, we indicated whether you must file an annual information return. If a return is required, you must file Form 990, 990-EZ, 990-N, or 990-PF by the 15th day of the fifth month after the end of your annual accounting period. IRC Section 6033(j) provides that, if you don't file a required annual information 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.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-5676).

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,

Doris P. Kenwright
Doris Kenwright, Operation Mgr.
Accounts Management Operations 1