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ObjectId: 202401319349304360 - Submission: 2024-05-10

TIN: 15-0532082

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2022
Open to Public Inspection

For the 2022 calendar year, or tax year beginning 07-01-2022 , and ending 06-30-2023

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
Cornell University
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
377 PINE TREE ROAD
City or town, state or province, country, and ZIP or foreign postal code
ITHACA, NY 14850
F Name and address of principal officer:
MARTHA E POLLACK PRESIDENT
377 PINE TREE ROAD
ITHACA, NY 14850

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527
J Website: WWW.CORNELL.EDU
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

D Employer identification number
15-0532082
E Telephone number
(607) 255-3790
G Gross receipts \$ 11,254,360,050
H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.
H(c) Group exemption number
L Year of formation: 1865
M State of legal domicile: NY

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: EDUCATION, RESEARCH, MEDICAL SERVICES AND OTHER PUBLIC SERVICES.		
	2 Check this box <input type="checkbox"/>		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	64
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	57
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	43,858
	6 Total number of volunteers (estimate if necessary)	6	1,875
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	36,722,423
Revenue	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	696,997,589	617,653,886
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	4,895,863,532	4,818,302,041
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	862,337,153	409,419,575
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	47,812,729	31,987,537
		6,503,011,003	5,877,363,039
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	788,679,218	864,656,142
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,288,790,546	3,484,445,686
	16a Professional fundraising fees (Part IX, column (A), line 11e)	651,379	604,932
	b Total fundraising expenses (Part IX, column (D), line 25) <input checked="" type="checkbox"/> 50,851,076		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,378,833,788	1,496,410,511
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	5,456,954,931	5,846,117,271
Net Assets or Fund Balances	19 Revenue less expenses. Subtract line 18 from line 12	1,046,056,072	31,245,768
	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	17,439,114,941	17,336,489,402
	22 Net assets or fund balances. Subtract line 21 from line 20	4,144,096,861	3,999,639,161
		13,295,018,080	13,336,850,241

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

2024-05-10

Date

CHRISTOPHER COWEN Executive VP & CFO

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date 2024-05-03

Check ☐ if self-employed

PTIN P01593150

Firm's name ▶ ERNST & YOUNG US LLP

Firm's EIN ▶ 34-6565596

Firm's address ▶ ONE MANHATTAN WEST

Phone no. (212) 773-3000

NEW YORK, NY 100018604

May the IRS discuss this return with the preparer shown above? See Instructions. ☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2022)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☒

1

Briefly describe the organization's mission:

SEE SCHEDULE O

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a

(Code:) (Expenses \$ 1,879,440,000 including grants of \$ 583,172,871) (Revenue \$ 1,385,871,302)

CORNELL UNIVERSITY IS RENOWNED FOR ITS ACADEMIC RIGOR, INTELLECTUAL VIBRANCY, ENTREPRENEURIAL CHARACTER, AND THE DIVERSITY AND QUALITY OF ITS CURRICULA AND AREAS OF MULTIDISCIPLINARY RESEARCH AND STUDY. THE UNIVERSITY'S UNDERGRADUATE, GRADUATE, PROFESSIONAL, POST-DOCTORAL, AND CONTINUING EDUCATION PROGRAMS HAVE A GLOBAL REPUTATION FOR EXCELLENCE AND INNOVATION. CORNELL'S MAIN CAMPUS IS IN ITHACA, NEW YORK, WITH THE CAMPUSES OF WEILL CORNELL MEDICAL COLLEGE AND CORNELL TECH IN NEW YORK CITY. THE UNIVERSITY HAS A SIGNIFICANT INTERNATIONAL EDUCATIONAL PRESENCE, INCLUDING WEILL CORNELL MEDICAL COLLEGE'S CAMPUS IN DOHA, QATAR. DURING THE REPORTING YEAR, THE UNIVERSITY GRANTED THE FOLLOWING DEGREES: UNDERGRADUATE (3,791); MASTERS (3,779); D.V.M. (120); J.D. (175), AND PH.D., J.D., AND D.M.A. (553).

4b

(Code:) (Expenses \$ 1,540,586,000 including grants of \$ 0) (Revenue \$ 1,361,999,261)

MEDICAL SERVICES, INCLUDING THE TRAINING AND EDUCATION OF PHYSICIANS, IS A PRIMARY COMPONENT OF THE UNIVERSITY'S MISSION. CORNELL IS COMMITTED TO EXCELLENCE IN PATIENT CARE, SCIENTIFIC DISCOVERY, AND THE EDUCATION OF FUTURE PHYSICIANS IN NEW YORK CITY AND AROUND THE WORLD. THE DOCTORS AND SCIENTISTS OF WEILL CORNELL MEDICINE -FACULTY FROM WEILL CORNELL MEDICAL COLLEGE, WEILL CORNELL GRADUATE SCHOOL OF MEDICAL SCIENCES, AND THE WEILL CORNELL PHYSICIAN ORGANIZATION- PROVIDE CLINICAL CARE AND RESEARCH THAT CONNECT PATIENTS TO THE LATEST TREATMENT INNOVATIONS AND PREVENTION STRATEGIES.

4c

(Code:) (Expenses \$ 1,092,237,365 including grants of \$ 281,483,271) (Revenue \$ 1,092,237,365)

CORNELL HAS A LONG TRADITION OF COMBINING SCHOLARLY WORK AND LEADERSHIP IN RESEARCH -BOTH BASIC AND APPLIED- WITH PUBLIC SERVICE AND ENGAGEMENT IN NEW YORK STATE AND AROUND THE WORLD. REVENUES FROM SPONSORED AWARDS INCLUDE \$855,341,000 IN DIRECT SUPPORT AND \$239,564,000 IN INDIRECT COST RECOVERY. REVENUES ALSO INCLUDE GRANT AND CONTRACT REVENUE TO SUPPORT PUBLIC OUTREACH AND INSTRUCTION, THE SINGLE LARGEST PORTION IS RELATED TO RESEARCH.

(Code:) (Expenses \$ 959,494,346 including grants of \$) (Revenue \$ 978,194,113)

OTHER PROGRAM SERVICE ACCOMPLISHMENTS INCLUDE, BUT ARE NOT LIMITED TO, CORNELL'S LAND-GRANT MISSION, ACADEMIC CONFERENCES, PUBLICATIONS, AND ROOM AND BOARD FOR STUDENTS.

4d


















Other program services (Describe in Schedule O.)

(Expenses \$ 959,494,346 including grants of \$) (Revenue \$ 978,194,113)

4e

Total program service expenses ▶ 5,471,757,711

Form 990 (2022)

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> 	1 Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions. 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> 	4 Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	8 Yes	
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> 	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 	11b Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> 	13 Yes	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a Yes	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> 	14b Yes	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> 	15 Yes	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> 	16 Yes	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> . See instructions. 	17 Yes	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> 	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> 	21 Yes	

Form 990 (2022)

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22 Yes	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23 Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a Yes	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	No
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	No
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	No
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	No
26 Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	No
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	No
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	No
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b Yes	
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c Yes	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29 Yes	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30 Yes	
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33 Yes	
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a Yes	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36 Yes	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	No
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38 Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☒

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 40,017	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c Yes	

Form 990 (2022)

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 43,858			
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	Yes	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O		3b	Yes	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	Yes	
b If "Yes," enter the name of the foreign country: HK, IN, IT, AS, QA, UK, CH See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7 Organizations that may receive deductible contributions under section 170(c).				
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	Yes	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	Yes	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	Yes	
d If "Yes," indicate the number of Forms 8282 filed during the year	7d 1			
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9 Sponsoring organizations maintaining donor advised funds.				
a Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10 Section 501(c)(7) organizations. Enter:				
a Initiation fees and capital contributions included on Part VIII, line 12	10a			
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11 Section 501(c)(12) organizations. Enter:				
a Gross income from members or shareholders	11a			
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.				
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c Enter the amount of reserves on hand	13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a		No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15	Yes	
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		No

17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? . . .
If "Yes," complete Form 6069.

17

Form 990 (2022)

Page 6

Form 990 (2022)

Page 6

Part VI **Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response or note to any line in this Part VI ☒

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 64		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	1b 57		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6 Did the organization have members or stockholders?	6		No
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	Yes	
b Each committee with authority to act on behalf of the governing body?	8b	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		No
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	Yes	
13 Did the organization have a written whistleblower policy?	13	Yes	
14 Did the organization have a written document retention and destruction policy?	14	Yes	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a	Yes	
b Other officers or key employees of the organization	15b	Yes	
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes	
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	Yes	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶

CA, CO, CT, DC, FL, GA, AL, HI, IL, KS, KY, LA, ME, AK
MD, MA, MI, MN, MS, MO, NV, NH, NJ, NM, NY, NC, ND
OH, OK, OR, PA, RI, SC, TN, UT, VA, AR, WA, WV

18 Section 6104 requires an organization to make its Form 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
 ▶ UNIVERSITY CONTROLLER 377 PINE TREE ROAD ITHACA, NY 14850 (607) 254-5898

Form 990 (2022)

Page 7

Form 990 (2022)

Page 7

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

● List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

● List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

● List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

● List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

● List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(1) MARTHA E POLLACK PRESIDENT	55.0 0.0	X		X				1,584,762	0	350,860
(2) ABIGAIL C COHN PROFESSOR & TRUSTEE	55.0 0.0	X						133,278	0	51,585
(3) ALEXANDER D HANSON TRUSTEE	2.0 0.0	X						0	0	0
(4) ANA G PINCZUK TRUSTEE	2.0 0.0	X						0	0	0
(5) A'NDREA L VAN SCHOICK TRUSTEE	2.0 0.0	X						0	0	0
(6) ANDREA STEWART-COUSINS TRUSTEE	2.0 0.0	X						0	0	0
(7) ANNE MEINIG SMALLING TRUSTEE	2.0 0.0	X						0	0	0
(8) ARYAN SHAYEGANI MD TRUSTEE	2.0 0.0	X						0	0	0
(9) BETH ANDERSON TRUSTEE	2.0 0.0	X						0	0	0
(10) BRADLEY H STONE	2.0									

TRUSTEE	0.0	X							0	0	0
(11) Bruce S Raynor	0.2	X							0	0	0
TRUSTEE	0.0								0	0	0
(12) CARL E HEASTIE	2.0	X							0	0	0
TRUSTEE	0.0								0	0	0
(13) CYNTHIA A CUFFIE	2.0	X							0	0	0
TRUSTEE	0.0								0	0	0
(14) DALE S ROSENTHAL	2.0	X							0	0	0
TRUSTEE	0.0								0	0	0
(15) DAN BROMBERG	2.0	X							14,380	0	0
GRADUATE STUDENT & TRUSTEE	0.0										
(16) DAVID J BREAZZANO	2.0	X							0	0	0
TRUSTEE	0.0										
(17) DAVID M EINHORN	2.0	X							0	0	0
TRUSTEE	0.0										

Form 990 (2022)

Form 990 (2022)

Page 8

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee;	Officer	Key employee	Highest compensated employee	Former			
(18) DAVID R LEE	55.0	X						347,289	0	117,818
PROFESSOR & TRUSTEE	0.0									
(19) DEBORAH J ARRINDELL	2.0	X						0	0	0
TRUSTEE	0.0									
(20) DOUG MITAROTONDA	2.0	X						0	0	0
TRUSTEE	0.0									
(21) DOUGLAS L BRAUNSTEIN	2.0	X						0	0	0
CO-VICE CHAIRMAN	0.0									
(22) ELDORA ELLISON	2.0	X						0	0	0
TRUSTEE	0.0									
(23) ENRIQUE J VILA-BIAGGI	2.0	X						0	0	0
TRUSTEE	0.0									
(24) ERIC KUTCHER	2.0	X						0	0	0
TRUSTEE	0.0									
(25) EZRA CORNELL	2.0	X						0	0	0
TRUSTEE	0.0									
(26) GARY S DAVIS	2.0	X						0	0	0
CO-VICE CHAIRMAN	0.0									
(27) GILDA PEREZ-ALVARADO	2.0	X						0	0	0
TRUSTEE	0.0									
(28) Girish V Reddy	0.2	X						0	0	0
TRUSTEE	0.0									
(29) HARRIET P SCHLEIFER	2.0	X						0	0	0
TRUSTEE	0.0									

9/77

(59) ROBERT W SELANDER	2.0	X							0	0	0
TRUSTEE	0.0										
(60) SELAM WOLDAI	2.0	X							2,958	0	0
STUDENT & TRUSTEE	0.0										
(61) STEPHANIE KEENE FOX	2.0	X							0	0	0
TRUSTEE	0.0										
(62) SUSAN C SCHNABEL	2.0	X							0	0	0
TRUSTEE	0.0										
(63) WILLIAM J LIPINSKI	2.0	X							0	0	0
TRUSTEE	0.0										
(64) WILLIAM LIM	2.0	X							0	0	0
TRUSTEE	0.0										
(65) DONICA VARNER	55.0		X						706,918	0	50,080
UNIVERSITY COUNSEL	0.0										
(66) JOANNE M DESTEFANO	55.0		X						861,298	0	61,990
CFO & EVP	0.0										
(67) MICHAEL I KOTLIKOFF	55.0		X						946,890	0	101,475
PROVOST	0.0										
(68) ROBERT J MIN MD	55.0		X						2,723,237	0	50,286
PRES. & CEO OF PHYSICIAN ORG	0.0										
(69) AUGUSTINE MK CHOI MD	55.0			X					2,420,981	0	48,385
PROVOST - MEDICAL AFFAIRS & DEAN	0.0										
(70) KENNETH MIRANDA	55.0			X					2,671,714	0	31,057
CHIEF INVESMENT OFFICER	0.0										
(71) SCOTT PUCCINO	55.0			X					1,040,764	0	48,285
CFO & ASSOC. TREASURER - WEILL	0.0										
(72) STEPHEN COHEN	55.0			X					929,661	0	69,644
EXEC. VICE PROV. FOR ADM & FIN	0.0										
(73) HEY-JOO KANG MD	55.0				X				5,454,878	0	65,773
ASSOCIATE PROFESSOR - CLINICAL	0.0										
(74) KIEHYUN DANIEL RIEW MD	55.0				X				4,797,715	0	81,467
ASSISTANT PROFESSOR	0.0										
(75) LEONARD GIRARDI MD	55.0				X				5,095,255	0	48,234
ACADEMIC CHAIR	0.0										
(76) RONY T ELIAS MD	55.0				X				4,260,879	0	65,598
ASSISTANT PROFESSOR	0.0										
(77) ZEV ROSENWAKS MD	55.0				X				9,513,716	0	61,659
ACADEMIC PROFESSOR	0.0										
1b Sub-Total											
c Total from continuation sheets to Part VII, Section A											
d Total (add lines 1b and 1c)									43,602,372	0	1,333,952

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ► **6,324**

		Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
575 LEX PROPERTY OWNER LLC PO BOX 780236 PHILADELPHIA, PA 19178	REAL ESTATE MANAGEMENT	13,137,066
LECHASE CONSTRUCTION SERVICES LLC	CONSTRUCTION SERVICES	12,363,862

205 INDIGO CREEK DR ROCHESTER, NY 63017		
GEMINI CONSULTING & SERVICES LLC	CONSULTING SERVICES	9,264,597
14567 N OUTER FORTY ROAD CHESTERFIELD, MO 63017		
HUDSON CORNELL TECH LLC	REAL ESTATE MANAGEMENT	8,359,188
826 BROADWAY FLOOR 11 NEW YORK, NY 10003		
EBPAC LLC	BENEFITS SERVICES	6,500,000
PO BOX 1316 WILLISTON, VT 05495		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 290		

Form 990 (2022)


Page 9

Form 990 (2022)

Page 9

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
 Federated campaigns				
1a				
Contributions, Gifts, Grants, and Membership dues				
1b				
OtherAmt 299,499 Similar				
Fundraising events				
1c				
Amounts 57,150				
d Related organizations				
1d				
10,291,559				
e Government grants (contributions)				
1e				
17,989,182				
f All other contributions, gifts, grants, and similar amounts not included above				
1f				
589,016,496				
g Noncash contributions included in lines 1a - 1f:\$				
1g				
83,172,886				
h Total. Add lines 1a-1f				
▶ 617,653,886				

	Business Code				
2a Education: Tuition					
	900099	1,385,871,302	1,385,871,302		
Program Service Revenue					
Grants & Contracts for Research	900099	1,092,237,365	1,092,237,365		
Medical Services	900099	1,361,999,261	1,361,999,261		
Land Grant Mission Gov't Appropriation	900099	152,673,977	152,673,977		
Auxiliary Enterprises - Room & Board	900099	201,530,679	201,530,679		
f All other program service revenue.		623,989,457	515,343,611	2,339,799	106,306,047
g Total. Add lines 2a-2f.		4,818,302,041			
3 Investment income (including dividends, interest, and other similar amounts)		171,825,100		6,513,048	165,312,052
4 Income from investment of tax-exempt bond proceeds					
5 Royalties		21,124,476			21,124,476
	(i) Real	(ii) Personal			

Other Revenue	6a Gross rents	6a	5,360,133				
	b Less: rental expenses	6b	3,799,594				
	c Rental income or (loss)	6c	1,560,539	0			
	d Net rental income or (loss)				1,560,539	135,643	1,424,896
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory	7a	5,589,655,000	1,898,323			
	Less: cost or other basis and sales expenses	7b	5,340,773,000	13,185,848			
	Gain or (loss)	7c	248,882,000	-11,287,525			
	d Net gain or (loss)				237,594,475	26,879,797	210,714,678
	a Gross income from fundraising events (not including \$ 57,150 of contributions reported on line 1c). See Part IV, line 18	8a	237,163				
	b Less: direct expenses	8b	570,745				
	c Net income or (loss) from fundraising events				-333,582		-333,582
9a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a	28,303,928					
b Less: cost of goods sold	10b	18,667,824					
c Net income or (loss) from sales of inventory				9,636,104	854,136	8,781,968	
11a	Business Code						
b							
c							
d All other revenue				0	0	0	
e Total. Add lines 11a-11d				0			
12 Total revenue. See instructions				5,877,363,039	4,709,656,195	36,722,423	513,330,535

Form 990 (2022)

Part IX Statement of Functional Expenses				
Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).				
Check if Schedule O contains a response or note to any line in this Part IX <input type="checkbox"/>				
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	106,333,546	106,333,546		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	583,172,871	583,172,871		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	175,149,725	175,149,725		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and	17,388,118	17,536,168	4,504,700	247,742

5 Compensation of current officers, directors, trustees, and key employees	17,000,113	12,000,100	7,000,000	37,000,213
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	856,173	856,173		
7 Other salaries and wages	2,698,821,812	2,599,106,497	71,582,198	28,133,117
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	143,014,999	135,130,220	5,607,548	2,277,231
9 Other employee benefits	492,920,925	466,251,481	17,403,455	9,265,989
10 Payroll taxes	131,443,658	125,784,758	4,184,217	1,474,683
11 Fees for services (non-employees):				
a Management	196,044		196,044	
b Legal	15,377,629	140,962	15,206,269	30,398
c Accounting	1,427,595		1,427,595	
d Lobbying	557,066		510,644	46,422
e Professional fundraising services. See Part IV, line 17	604,932			604,932
f Investment management fees	42,349,606		42,349,606	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	351,684,364	338,476,733	11,027,059	2,180,572
12 Advertising and promotion	8,612,136	8,612,136		
13 Office expenses	44,490,725	38,889,939	3,628,074	1,972,712
14 Information technology	35,373,605	31,747,810	3,566,839	58,956
15 Royalties	27,260,532	2,271,711	24,988,821	
16 Occupancy	207,001,250	200,224,759	4,235,507	2,540,984
17 Travel	47,017,185	45,055,040	877,948	1,084,197
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	9,892,794	8,284,896	931,536	676,362
20 Interest	60,432,115	5,036,009	55,396,106	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	307,074,917	276,111,530	30,963,387	
23 Insurance	69,904,136	63,251,593	6,617,591	34,952
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MAINTENANCE	78,680,543	66,907,016	11,722,382	51,145
b Medical Supplies	77,394,787	77,389,859	4,928	
c LAB & COMPUTER SUPPLIES	61,517,443	55,228,035	6,235,517	53,891
d STUDENT & CAMPUS SERVICES	32,261,031	32,044,387	199,853	16,791
e All other expenses	17,905,008	17,763,857	141,151	0
25 Total functional expenses. Add lines 1 through 24e	5,846,117,271	5,471,757,711	323,508,484	50,851,076
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Form 990 (2022)

Part X Balance Sheet			
Check if Schedule O contains a response or note to any line in this Part IX <input type="checkbox"/>			
	(A) Beginning of year		(B) End of year
1 Cash-non-interest-bearing	374,474,091	1	182,826,803
2 Savings and temporary cash investments	427,515,590	2	570,878,261
3 Pledges and grants receivable, net	794,025,862	3	658,334,898
4 Accounts receivable, net	643,241,354	4	702,005,390

Assets	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5	0	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6	0	
	7	Notes and loans receivable, net	49,299,305	7	42,529,090	
	8	Inventories for sale or use	10,600,701	8	10,748,541	
	9	Prepaid expenses and deferred charges	83,979,569	9	89,791,484	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	9,271,475,126			
	b	Less: accumulated depreciation	4,912,545,744	10c	4,358,929,382	
	11	Investments—publicly traded securities	1,968,630,121	11	1,845,098,751	
	12	Investments—other securities. See Part IV, line 11	8,181,780,049	12	8,222,402,247	
	13	Investments—program-related. See Part IV, line 11	0	13		
	14	Intangible assets	0	14	0	
	15	Other assets. See Part IV, line 11	633,133,208	15	652,944,555	
	16	Total assets. Add lines 1 through 15 (must equal line 33)	17,439,114,941	16	17,336,489,402	
	Liabilities	17	Accounts payable and accrued expenses	466,750,278	17	458,672,142
		18	Grants payable	21,384,556	18	17,078,428
		19	Deferred revenue	403,522,133	19	444,971,298
20		Tax-exempt bond liabilities	889,710,000	20	856,870,000	
21		Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0	
22		Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22	0	
23		Secured mortgages and notes payable to unrelated third parties	4,043,800	23	2,490,367	
24		Unsecured notes and loans payable to unrelated third parties	921,165,000	24	912,852,954	
25		Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	1,437,521,094	25	1,306,703,972	
26		Total liabilities. Add lines 17 through 25	4,144,096,861	26	3,999,639,161	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions	4,120,176,110	27	3,933,298,394	
	28	Net assets with donor restrictions	9,174,841,970	28	9,403,551,847	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds	0	29	0	
	30	Paid-in or capital surplus, or land, building or equipment fund	0	30	0	
	31	Retained earnings, endowment, accumulated income, or other funds	0	31	0	
	32	Total net assets or fund balances	13,295,018,080	32	13,336,850,241	
	33	Total liabilities and net assets/fund balances	17,439,114,941	33	17,336,489,402	

Form 990 (2022)

Form 990 (2022)

Page 12

Part XI

Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,877,363,039
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,846,117,271
3	Revenue less expenses. Subtract line 2 from line 1	3	31,245,768
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	13,295,018,080
5	Net unrealized gains (losses) on investments	5	1,441,302
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	9,145,091
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	13,336,850,241

Part XII

Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a	Yes	
3b	Yes	

Form **990** (2022)

Form 990 (2022)

Additional Data

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Software ID: 22016089

Software Version: 2022v5.0

Form 990, Special Condition Description:

Special Condition Description

efile Public Visual Render		ObjectID: 202401319349304360 - Submission: 2024-05-10		TIN: 15-0532082	
SCHEDULE A (Form 990) Department of the Treasury Internal Revenue Service		Public Charity Status and Public Support Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. ▶ Attach to Form 990 or Form 990-EZ. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.			OMB No. 1545-0047
					2022 Open to Public Inspection
Name of the organization Cornell University				Employer identification number 15-0532082	

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2

☒

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9

☐

An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

10

☐

An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f

Enter the number of supported organizations

g

Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III.
If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .	420,726,543	511,045,032	660,310,439	696,997,589	617,653,886	2,906,733,489
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . .						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge..	56,804,157	52,165,785	55,106,065	54,435,230	73,542,239	292,053,476
4 Total. Add lines 1 through 3	477,530,700	563,210,817	715,416,504	751,432,819	691,196,125	3,198,786,965
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) . . .						0
6 Public support. Subtract line 5 from line 4.						3,198,786,965

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4. . .	477,530,700	563,210,817	715,416,504	751,432,819	691,196,125	3,198,786,965
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources . . .	98,628,577	143,073,019	116,473,882	129,785,391	198,309,709	686,270,578
9 Net income from unrelated business activities, whether or not the business is regularly carried on . . .						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .	282,177,880	249,258,961	205,661,823	297,971,118	335,881,331	1,370,951,113
11 Total support. Add lines 7 through 10						5,256,008,656
12 Gross receipts from related activities, etc. (see instructions)					12	21,557,688,445

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	60.86 %
15 Public support percentage for 2021 Schedule A, Part II, line 14	15	61.22 %

16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box

and **stop here**. The organization qualifies as a publicly supported organization ☒

b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here**. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐

b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here**. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ☐

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ☐

Schedule A (Form 990) 2022**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") . . .						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . .						
3 Gross receipts from activities that are not an unrelated trade or business . . .						

not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . .						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year.						
c Add lines 7a and 7b. .						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6. . .						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . .						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975.						
c Add lines 10a and 10b.						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . .						
13 Total support. (Add lines 9, 10c, 11, and 12.) . .						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here. ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests-2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3% support tests-2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► <input type="checkbox"/>		

Schedule A (Form 990) 2022

Page 4

Schedule A (Form 990) 2022

Page 4

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
1		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
2		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
3a		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the		

determination.

- c** Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a** Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
- b** Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c** Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a** Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b** **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c** **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6** Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7** Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990) .
- 8** Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a** Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
- b** Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
- c** Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 10a** Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
- b** Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).

3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Schedule A (Form 990) 2022

Page 5

Schedule A (Form 990) 2022

Page 5

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to 11a, 11b, or 11c, provide detail in Part VI .		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1			

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1			
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2			
3	By reason of the relationship described in line 2 above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3			

Section E. Type III Functionally-Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):			
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)			
2	Activities Test. Answer lines 2a and 2b below.			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.		Yes	No
2a				
b	Did the activities described on line 2a, above constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b				
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .			
3a				
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b				

Schedule A (Form 990) 2022

Page 6

Schedule A (Form 990) 2022

Page 6

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1	<input type="checkbox"/> Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.		
Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	

d Total (add lines 1a, 1b, and 1c)	1d		
e Discount claimed for blockage or other factors (explain in detail in Part VI):			
2 Acquisition indebtedness applicable to non-exempt use assets	2		
3 Subtract line 2 from line 1d	3		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by 0.035	6		
7 Recoveries of prior-year distributions	7		
8 Minimum Asset Amount (add line 7 to line 6)	8		
Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)			

Schedule A (Form 990) 2022

Page 7

Schedule A (Form 990) 2022

Page 7

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions			Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1		
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2		
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3		
4 Amounts paid to acquire exempt-use assets	4		
5 Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5		
6 Other distributions (describe in Part VI). See instructions	6		
7 Total annual distributions. Add lines 1 through 6.	7		
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions	8		
9 Distributable amount for 2022 from Section C, line 6	9		
10 Line 8 amount divided by Line 9 amount	10		
Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required-- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022:			
a From 2017.			
b From 2018.			
c From 2019.			
d From 2020.			
e From 2021.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7:			

a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018. . . .		
b	Excess from 2019. . . .		
c	Excess from 2020. . . .		
d	Excess from 2021. . . .		
e	Excess from 2022. . . .		

Schedule A (Form 990) (2022)

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
Schedule A, Part II, Line 10 Other Income	DESCRIPTION - AUX ENTERPRISES - ROOM & BOARD, COLUMN A - XXX-XX-XXXX.0, COLUMN B - XXX-XX-XXXX.0, COLUMN C - XXX-XX-XXXX.0, COLUMN D - XXX-XX-XXXX.0, COLUMN E - XXX-XX-XXXX.0, COLUMN F - XXX-XX-XXXX.0; DESCRIPTION - OTHER PROGRAM SERVICES, COLUMN A - 90098009.0, COLUMN B - 78491865.0, COLUMN C - 79183465.0, COLUMN D - 98734883.0, COLUMN E - XXX-XX-XXXX.0, COLUMN F - XXX-XX-XXXX.0; DESCRIPTION - GROSS INCOME FROM FUNDRAISING, COLUMN A - 865255.0, COLUMN B - 369625.0, COLUMN C - 67264.0, COLUMN D - 17381.0, COLUMN E - 237163.0, COLUMN F - 1556688.0; DESCRIPTION - GROSS INCOME FROM SALES OF INVENTORY, COLUMN A - 24772737.0, COLUMN B - 21357747.0, COLUMN C - 16885150.0, COLUMN D - 25607767.0, COLUMN E - 28303928.0, COLUMN F - XXX-XX-XXXX.0;

Schedule A (Form 990) 2022

Additional Data

Return to Form

Software ID: 22016089
Software Version: 2022v5.0

Schedule B

(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization
Cornell University

Employer identification number

15-0532082

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

- ☐ 501(c)() (enter number) organization
- ☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- ☐ 527 political organization

Form 990-PF

- ☐ 501(c)(3) exempt private foundation
- ☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
- ☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or other property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions
for Form 990, 990-EZ, or 990-PF.

Cat. No. 30613X

Schedule B (Form 990) (2022)

Part I

Contributors

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
RESTRICTED		\$ RESTRICTED	<input type="checkbox"/> Person
			<input type="checkbox"/> Payroll
			<input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person
			<input type="checkbox"/> Payroll
			<input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person
			<input type="checkbox"/> Payroll
			<input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person
			<input type="checkbox"/> Payroll
			<input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person
			<input type="checkbox"/> Payroll
			<input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person
			<input type="checkbox"/> Payroll
			<input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)
-		\$	<input type="checkbox"/> Person
			<input type="checkbox"/> Payroll
			<input type="checkbox"/> Noncash (Complete Part II for noncash contributions.)

Schedule B (Form 990) (2022)

Page 3

Schedule B (Form 990) (2022)

Page 3

Name of organization
Cornell University

Employer identification number

15-0532082

Part II

Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
---------------------------	--	--	----------------------

-			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-			
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
-			

Schedule B (Form 990) (2022)

Page 4

Schedule B (Form 990) (2022)

Page 4

Name of organization Cornell University	Employer identification number 15-0532082
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-			
(e) Transfer of gift			
Transferee's name, address, and ZIP 4		Relationship of transferor to transferee	

No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4		Relationship of transferor to transferee

Schedule B (Form 990) (2022)

Additional Data

Return to Form

Software ID: 22016089
Software Version: 2022v5.0

efile Public Visual Render	ObjectID: 202401319349304360 - Submission: 2024-05-10	TIN: 15-0532082
SCHEDULE C (Form 990) Department of the Treasury Internal Revenue Service	Political Campaign and Lobbying Activities	OMB No. 1545-0047
	For Organizations Exempt From Income Tax Under section 501(c) and section 527	2022
	Open to Public Inspection	
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.		

If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of the organization Cornell University	Employer identification number 15-0532082
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1	Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."	
2	Political campaign activity expenditures. See instructions	\$
3	Volunteer hours for political campaign activities. See instructions

Part I-B Complete if the organization is exempt under section 501(c)(3).

1	Enter the amount of any excise tax incurred by the organization under section 4955		
2	Enter the amount of any excise tax incurred by organization managers under section 4955	\$	
3	If the organization incurred a section 4955 tax, did it file Form 4720 for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
4a	Was a correction made?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If "Yes," describe in Part IV.		

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1	Enter the amount directly expended by the filing organization for section 527 exempt function activities		
2	Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities	\$	
3	Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b.....	\$	
4	Did the filing organization file Form 1120-POL for this year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5	Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.		

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

For Paperwork Reduction Act Notice, see the instructions for Form 990.

Cat. No. 50084S

Schedule C (Form 990) 2022

Section 501(h).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"><thead><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr></thead><tbody><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e.</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000.</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000.</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000.</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000.</td></tr></tbody></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?	<input type="checkbox"/> Yes <input type="checkbox"/> No													

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2022

Schedule C (Form 990) 2022

Page 3

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?	Yes		
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
c Media advertisements?		No	
d Mailings to members, legislators, or the public?	Yes		4,380
e Publications, or published or broadcast statements?		No	

f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		552,686
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		
j	Total. Add lines 1c through 1i			557,066
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .	3	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5	Taxable amount of lobbying and political expenditures. See Instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
Schedule C, Part I-A, Line 1	THE UNIVERSITY DOES NOT PARTICIPATE DIRECTLY OR INDIRECTLY IN ANY POLITICAL CAMPAIGN AND REMINDS THE UNIVERSITY COMMUNITY, AT THE BEGINNING OF THE FALL AND SPRING SEMESTERS, ABOUT THE PROHIBITION AGAINST UNIVERSITY PARTICIPATION. THE MESSAGE MAKES CLEAR THAT THIS PROHIBITION DOES NOT IN ANY WAY AFFECT AN INDIVIDUAL'S PERSONAL ACTIVITIES. UNIVERSITY POLICY 4.18 "POLITICAL CAMPAIGN ACTIVITY" PREVENTS THE USE OF UNIVERSITY RESOURCES FOR POLITICAL CAMPAIGN PURPOSES.
Schedule C, Part II-B, Line 1a	CORNELL ESTABLISHED THE CORNELL ADVOCACY PROGRAM AS A PILOT PROGRAM IN JANUARY 2020 TO ENCOURAGE INTERESTED CORNELL ALUMNI TO LOBBY CONGRESS ON UNIVERSITY PRIORITIES, INCLUDING STUDENT FINANCIAL AID, FUNDING FOR RESEARCH, AND UNIVERSITY ENDOWMENTS.
Schedule C, Part II-B, Line 1b	CORNELL'S LOBBYING EFFORTS WERE HANDLED THROUGH THE UNIVERSITY RELATIONS OFFICES LOCATED IN ALBANY AND WASHINGTON DC PRIMARILY BY SIX REGISTERED LOBBYISTS. THROUGHOUT THE FISCAL YEAR ENDING JUNE 30, 2023 LOBBYING EFFORTS CENTERED ON HIGHER EDUCATION MATTERS, STATE AND FEDERAL BUDGETS, UNIVERSITY-BASED RESEARCH PROPOSALS, AND LEGISLATIVE BILLS AND REGULATIONS AFFECTING CORNELL STUDENTS, FACULTY AND STAFF. CORNELL IS A PAYING MEMBER OF SEVERAL STATE AND FEDERAL ASSOCIATIONS THAT DO DIRECT LOBBYING AND PUBLIC ADVOCACY ON BEHALF OF PUBLIC AND PRIVATE NOT-FOR-PROFIT HIGHER EDUCATION, RESEARCH, COLLEGE ATHLETICS, AND UNIVERSITY OPERATIONS INCLUDING STUDENT HEALTH INSURANCE, ENERGY, AND FINANCIAL PLANNING.
Schedule C, Part II-B, Line 1d	CORNELL ADMINISTRATORS AND FACULTY SENT OCCASIONAL LETTERS AND ELECTRONIC MAIL TO THE NEW YORK CONGRESSIONAL DELEGATION AND TO STATE LEGISLATORS IN ALBANY. EXPENSES WERE MINIMAL. PERIODIC EMAIL ALERTS WERE SENT TO CORNELL ADVOCACY MEMBERS ON TOPICAL ISSUES INCLUDING SUPPORT FOR INCREASED FUNDING FOR FEDERAL FINANCIAL AID, INCREASED FUNDING FOR SCIENTIFIC RESEARCH AND SUPPORT FOR CHARITABLE GIVING.
Schedule C, Part II-B, Line 1g	CORNELL UNIVERSITY STAFF LOBBIED LEGISLATORS, LEGISLATIVE STAFF AND GOVERNMENT OFFICIALS IN WASHINGTON, ALBANY, AND NEW YORK CITY DURING THE FISCAL YEAR ENDING JUNE 30, 2023. TOPICS INCLUDED: FUNDING FOR CONTRACT COLLEGES AND PROGRAMS, EXTENSION PROGRAMS, AGRICULTURE TESTING AND RESEARCH PROGRAMS, LABOR AND WORKFORCE DEVELOPMENT, ENVIRONMENTAL PROTECTION PROGRAMS, ALTERNATIVE ENERGY PRODUCTION AND SERVICES, HIGHER EDUCATION INSTRUCTION/ADMINISTRATION, LEGACY AND EARLY DECISION PRACTICES, STATE AND FEDERAL FUNDING FOR STUDENT FINANCIAL AID AND RESEARCH FUNDING FOR OPERATIONS AND FACILITIES, STUDENT FINANCIAL AID PROGRAMS, ECONOMIC DEVELOPMENT PROGRAMS, HEALTH CARE, HEALTH PROFESSIONS, STEM CELL RESEARCH, INTERSTATE MEDICAL LICENSURE COMPACT, COVID-19 REGULATIONS INCLUDING THE IMPACT OF ENDING THE PUBLIC HEALTH EMERGENCY, COVID-19 TESTING LABORATORY FUNDING, CRYPTOCURRENCY INDUSTRY REGULATIONS, STUDENT LOAN AND LOAN FORGIVENESS PROGRAMS, TITLE IX AND SEXUAL HARASSMENT POLICIES, FEDERAL FARM BILL, BUDGET RECONCILIATION, IMMIGRATION, INTERNATIONAL EDUCATION, RESEARCH SECURITY AND INTEGRITY, GRADUATE MEDICAL EDUCATION, CAMPUS SAFETY INITIATIVES, PATENT REFORM, SCIENCE AND TECHNOLOGY INITIATIVES, AND AGENCY RE-AUTHORIZATIONS.

Schedule C (Form 990) 2022

Additional Data[Return to Form](#)

Software ID: 22016089
Software Version: 2022v5.0

efile Public Visual Render

ObjectID: 202401319349304360 - Submission: 2024-05-10

TIN: 15-0532082

SCHEDULE D
(Form 990)Department of the
Treasury
Internal Revenue Service**Supplemental Financial Statements**

- Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022Open to Public
Inspection**Name of the organization**
Cornell University**Employer identification number**
15-0532082**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area <input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure <input type="checkbox"/> Preservation of open space											
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	<table><thead><tr><th></th><th>Held at the End of the Year</th></tr></thead><tbody><tr><td>a Total number of conservation easements</td><td>2a</td></tr><tr><td>b Total acreage restricted by conservation easements</td><td>2b</td></tr><tr><td>c Number of conservation easements on a certified historic structure included in (a)</td><td>2c</td></tr><tr><td>d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register</td><td>2d</td></tr></tbody></table>		Held at the End of the Year	a Total number of conservation easements	2a	b Total acreage restricted by conservation easements	2b	c Number of conservation easements on a certified historic structure included in (a)	2c	d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
	Held at the End of the Year										
a Total number of conservation easements	2a										
b Total acreage restricted by conservation easements	2b										
c Number of conservation easements on a certified historic structure included in (a)	2c										
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d										
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►											
4 Number of states where property subject to conservation easement is located ►											
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No										
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►											
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$											
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No										
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.											

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1 ► \$ 83,784 (ii) Assets included in Form 990, Part X ► \$ 136,815,839	
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1 ► \$ b Assets included in Form 990, Part X ► \$	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 52283D

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022

Page 2

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** ☒ Public exhibition
- b** ☒ Scholarly research
- c** ☒ Preservation for future generations
- d** ☒ Loan or exchange programs
- e** ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.**5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . ☐ Yes ☒ No**Part IV Escrow and Custodial Arrangements.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? . . . ☐ Yes ☐ No**b** If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ Yes ☐ No**b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . ☐**Part V Endowment Funds.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	9,109,777,903	9,230,316,421	6,678,526,938	6,783,134,979	6,702,170,986
b Contributions	247,365,398	282,764,614	212,788,526	201,134,263	119,794,469
c Net investment earnings, gains, and losses	315,463,790	-92,945,525	2,704,871,491	111,917,735	343,343,472
d Grants or scholarships	67,407,078	59,332,046	58,390,650	56,918,850	56,152,080
e Other expenditures for facilities and programs	256,483,851	201,002,344	242,703,854	312,135,584	281,692,233
f Administrative expenses	52,102,503	50,023,217	64,776,030	48,605,605	44,329,635
g End of year balance	9,296,613,659	9,109,777,903	9,230,316,421	6,678,526,938	6,783,134,979

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶ 18 %
- b** Permanent endowment ▶ 77 %
- c** Term endowment ▶ 5 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations
- (ii)** Related organizations

	Yes	No
3a(i)	Yes	
3a(ii)	Yes	
3b	Yes	

b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?**4** Describe in Part XIII the intended uses of the organization's endowment funds.**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		101,273,957		101,273,957
b Buildings		6,088,744,653	2,982,238,075	3,106,506,578
c Leasehold improvements		834,481,532	586,305,056	248,176,476
d Equipment		1,092,656,622	830,435,630	262,220,992
e Other		1,154,318,362	513,566,983	640,751,379
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				4,358,929,382

Schedule D (Form 990) 2022

Schedule D (Form 990) 2022

Page **3****Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests	28,810,064	F
(3) Other _____		
(A) DOMESTIC EQUITIES	334,039,689	F
(B) FOREIGN EQUITIES	639,922,798	F
(C) HEDGED EQUITIES	515,420	F
(D) PRIVATE EQUITIES	2,582,877,154	F
(E) FIXED INCOME ASSET BACKED SEC	10,211,252	F
(F) FIXED INCOME CORPORATE BONDS	116,023,859	F
(G) FIXED INCOME EQUITY PSHIPS	809,569,436	F
(H) FIXED INCOME & MARKETABLE SEC.	3,700,432,575	F
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)	8,222,402,247	

Part VIII Investments - Program Related.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	

OBLIGATIONS UNDER SPLIT INT AGRMNT	136,137,655
DEFERRED BENEFITS	562,654,682
FUNDS HELD IN TRUST FOR OTHERS	41,443,913
BOND PREMIUMS	105,528,827
OPERATING LEASE LIABILITIES	406,905,789
FINANCE LEASE LIABILITIES	54,033,106
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	1,306,703,972

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2022

Page 4

Schedule D (Form 990) 2022

Page 4

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	5,434,004,807
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	349,601,306
e	Add lines 2a through 2d	2e	349,601,306
3	Subtract line 2e from line 1	3	5,084,403,501
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	792,959,537
c	Add lines 4a and 4b	4c	792,959,537
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	5,877,363,038

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	5,411,032,955
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	-70,987,086
e	Add lines 2a through 2d	2e	-70,987,086
3	Subtract line 2e from line 1	3	5,482,020,041
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	364,097,230
c	Add lines 4a and 4b	4c	364,097,230
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	5,846,117,271

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
Schedule D, Part III, Line 4 Collections of art - description of collections	ART COLLECTION: THE HERBERT F. JOHNSON MUSEUM OF ART IS PARTICULARLY NOTED FOR ITS COLLECTION IN THE AREA OF ASIAN ART, 19TH AND 20TH CENTURY AMERICAN ART AND THE GRAPHIC ARTS. THE COLLECTION IS USED FOR TEACHING, RESEARCH, AND PUBLIC OUTREACH. THE MUSEUM'S CALENDAR OF EVENTS IS AVAILABLE ON ITS WEB SITE AND PROVIDES INFORMATION TO ENCOURAGE USE OF THE COLLECTION BY THE PUBLIC.
Schedule D, Part V, Line 4 Intended uses of endowment funds	ENDOWMENT FUNDS: THE UNIVERSITY'S ENDOWMENT CONSISTS PRIMARILY OF PERMANENT ENDOWMENT AND BOARD DESIGNATED ENDOWMENT (I.E., FUNDS FUNCTIONING AS ENDOWMENT). THE INCOME FROM THE ENDOWMENT PROVIDES CRITICAL SUPPORT FOR ENDOWED FACULTY CHAIRS, STUDENT FINANCIAL AID, AND SUPPORT FOR VARIOUS INSTITUTIONAL PROGRAMS FOR TEACHING, RESEARCH, AND PUBLIC OUTREACH.
Schedule D, Part X, Line 2 FIN 48 (ASC 740) footnote	THE UNIVERSITY IS A NOT-FOR-PROFIT ORGANIZATION AS DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. IT IS GENERALLY EXEMPT FROM INCOME TAXES ON RELATED INCOME UNDER THE APPROPRIATE SECTIONS OF THE INTERNAL REVENUE CODE. IN ACCORDANCE

	WITH THE ACCOUNTING STANDARDS, THE UNIVERSITY EVALUATES ITS INCOME TAX POSITION EACH FISCAL YEAR TO DETERMINE WHETHER THE POSITION IS MORE LIKELY THAN NOT TO BE SUSTAINED IF EXAMINED BY THE APPLICABLE TAXING AUTHORITY. BASED ON THIS REVIEW, THE UNIVERSITY DOES NOT BELIEVE THERE WOULD BE ANY MATERIAL IMPACT ON THE CONSOLIDATED FINANCIAL STATEMENTS FOR UNCERTAIN TAX POSITIONS.
Schedule D, Part XI, Line 2(d) Other revenues in audited financial statements not in form 990	DECONSOLIDATION OF SUBSIDIARIES - -35426783 INVESTMENT RETURN - DISTRIBUTED - XXX-XX-XXXX
Schedule D, Part XI, Line 4(b) Other revenues in form 990 not in audited financial statements	RECLASS OF FINANCIAL AID - XXX-XX-XXXX RESTRICTED GIFTS - XXX-XX-XXXX STATE APPROPRIATIONS - 18389182 NET ASSETS RELEASED - 10258952 GAIN/LOSS ON DEBT SWAP - 49981269 LINE 6: RENT EXPENSE - -3799594 LINE 7C (II): GAIN/(LOSS) ON SALE OF ASSETS - -11287525 LINE 8B: FUNDRAISING EXPENSE - -570745 LINE 10B: COGS ON SALES OF INVENTORY - -18667824
Schedule D, Part XII, Line 2(d) Other expenses in audited financial statements not in form 990	DECONSOLIDATION OF SUBSIDIARIES - -70987086
Schedule D, Part XII, Line 4(b) Other expenses in form 990 not in audited financial statements	RECLASS OF FINANCIAL AID - XXX-XX-XXXX NON-CAPITAL EXPENSES - -XXX-XX-XXXX INTEREST EXPENSE - 7906958 LINE 6B: RENTAL EXPENSE - -3799594 LINE 7C (II): GAIN/(LOSS) ON SALE OF ASSETS - -11287525 LINE 8B: FUNDRAISING EXPENSE - -570745 LINE 10B: COGS ON SALE OF INVENTORY - -18667824

Schedule D (Form 990) 2022

Additional Data

Return to Form

Software ID: 22016089
Software Version: 2022v5.0

efile Public Visual Render	ObjectID: 202401319349304360 - Submission: 2024-05-10	TIN: 15-0532082
SCHEDULE E (Form 990) Department of the Treasury Internal Revenue Service Name of the organization Cornell University	<h2 style="margin: 0;">Schools</h2> <p>► Complete if the organization answered "Yes" on Form 990, Part IV, line 13, or Form 990-EZ, Part VI, line 48.</p> <p>► Attach to Form 990 or Form 990-EZ.</p> <p>► Go to www.irs.gov/Form990EZ for the latest information.</p>	OMB No. 1545-0047 <div style="font-size: 2em; font-weight: bold; color: green;">2022</div> Open to Public Inspection
	Employer identification number 15-0532082	

Part I

		YES	NO
1 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	1	Yes	
2 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	2	Yes	
3 Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space use Part II.	3	Yes	
4 Does the organization maintain the following?			
a Records indicating the racial composition of the student body, faculty, and administrative staff?	4a	Yes	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	4b	Yes	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	4c	Yes	
d Copies of all material used by the organization or on its behalf to solicit contributions?	4d	Yes	
If you answered "No" to any of the above, please explain. If you need more space, use Part II.			
5 Does the organization discriminate by race in any way with respect to:			
a Students' rights or privileges?	5a		No
b Admissions policies?	5b		No
c Employment of faculty or administrative staff?	5c		No
d Scholarships or other financial assistance?	5d		No
e Educational policies?	5e		No
f Use of facilities?	5f		No
g Athletic programs?	5g		No
h Other extracurricular activities?	5h		No
If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.			
6a Does the organization receive any financial aid or assistance from a governmental agency?	6a	Yes	
b Has the organization's right to such aid ever been revoked or suspended?	6b		No
If you answered "Yes" to either line 6a or line 6b, explain on Part II.			
7 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, as modified by Rev. Proc. 2019-22, 2019-22 I.R.B. 1260, covering racial nondiscrimination? If "No," explain on Part II.	7	Yes	

Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 50085D

Schedule E (Form 990) (2022)

Part II Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information. See instructions.

Return Reference	Explanation
Schedule E, Part I, Line 3 RACIALLY NONDISCRIMINATORY POLICY	SEE SUPPLEMENTAL PAGE.
Schedule E, Part I, Line 6(a) FINANCIAL AID OR ASSISTANCE FROM A GOVERNMENT	CORNELL RECEIVES ASSISTANCE FROM BOTH THE FEDERAL GOVERNMENT AND NEW YORK STATE. THE FEDERAL GOVERNMENT PROVIDES SUPPORT FOR LOANS, STUDENT EMPLOYMENT, AND GRANTS. THE MAJOR LOAN PROGRAMS ARE W.D. FORD SUBSIDIZED AND UNSUBSIDIZED LOANS, PERKINS LOANS, AND DIRECT PLUS LOANS. EMPLOYMENT INCLUDES FUNDS FOR FEDERAL WORK-STUDY. THE MAJOR GRANTS ARE PELL GRANTS AND SUPPLEMENTAL EDUCATIONAL OPPORTUNITY ASSISTANCE PROGRAM (TAP).
Schedule E, Part I, Line 3 RACIALLY NONDISCRIMINATORY POLICY	THE UNIVERSITY, ORGANIZED IN THE 1860'S, INCLUDED IN ITS CHARTER A COMMITMENT TO NON-DISCRIMINATION BASED ON RELIGION. FROM ITS EARLIEST HISTORY, THE UNIVERSITY ADMITTED A DIVERSE STUDENT BODY IN TERMS OF RACE, GENDER, AND RELIGION. THE STATISTICS ABOUT THE COMPOSITION OF FACULTY, STAFF, AND STUDENTS, AS WELL AS THE UNIVERSITY'S ONGOING EFFORTS TO INCREASE DIVERSITY, REFLECT THE STRONG COMMITMENT TO NON-DISCRIMINATION. CORNELL UNIVERSITY IS COMMITTED TO PROVIDING A SAFE, INCLUSIVE, AND RESPECTFUL LEARNING, LIVING, AND WORKING ENVIRONMENT FOR ITS STUDENTS, FACULTY, AND STAFF AND DOES NOT DISCRIMINATE ON THE BASIS OF PROTECTED STATUS, INCLUDING RACE, IN THE EDUCATION PROGRAMS AND ACTIVITIES IT OPERATES. THE UNIVERSITY PROHIBITS DISCRIMINATION IN ADMISSION, HIRING, EMPLOYMENT, AND IN OTHER ACTIVITIES IN WHICH THE UNIVERSITY OPERATES. THE UNIVERSITY HAS A POLICY, POLICY 6.4 "PROHIBITED BIAS, DISCRIMINATION, HARASSMENT, AND SEXUAL AND RELATED MISCONDUCT" THAT OUTLINES THIS PROHIBITION, AS WELL AS A FORMAL PROCESS AND PROCEDURE FOR INDIVIDUALS TO ADDRESS BIAS, DISCRIMINATION, HARASSMENT, AND SEXUAL AND RELATED MISCONDUCT. POLICY 6.4 IS MADE AVAILABLE TO THE GENERAL PUBLIC ON THE UNIVERSITY'S POLICY WEBSITE AS WELL AS ON THE OFFICE OF INSTITUTIONAL EQUITY AND TITLE IX'S WEBSITE. IDENTITIES PROTECTED UNDER UNIVERSITY POLICY 6.4 ARE THOSE PROTECTED UNDER FEDERAL, STATE, AND LOCAL EQUAL EDUCATION AND EMPLOYMENT LAWS AND REGULATIONS. THESE INCLUDE RACE, ETHNIC OR NATIONAL ORIGIN, CITIZENSHIP AND IMMIGRATION STATUS, COLOR, SEX/GENDER, PREGNANCY OR PREGNANCY-RELATED CONDITIONS, AGE, CREED, RELIGION, ACTUAL OR PERCEIVED DISABILITY (INCLUDING PERSONS ASSOCIATED WITH SUCH A PERSON), ARREST AND/OR CONVICTION RECORD, MILITARY OR VETERAN STATUS, SEXUAL ORIENTATION, GENDER EXPRESSION AND/OR IDENTITY, AN INDIVIDUAL'S GENETIC INFORMATION, DOMESTIC VIOLENCE VICTIM STATUS, FAMILIAL STATUS, MARITAL STATUS, AND ANY OTHER LEGALLY PROTECTED STATUS.

Schedule E (Form 990) (2022)

Additional Data**Return to Form****Software ID:** 22016089**Software Version:** 2022v5.0

efile Public Visual Render ObjectID: 202401319349304360 - Submission: 2024-05-10 TIN: 15-0532082

SCHEDULE F
(Form 990)

Statement of Activities Outside the United States

OMB No. 1545-0047

2022

Open to Public
InspectionDepartment of the Treasury
Internal Revenue ServiceName of the organization
Cornell University

Employer identification number

15-0532082

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3** Activities per Region. (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
Central America and the Caribbean	0	0	Program Services	Medical Research & Services	877,663
East Asia and the Pacific	0	0	Program Services	Medical Research & Services	111,197
Europe (Including Iceland and Greenland)	0	0	Program Services	Medical Research & Services	2,151,056
Middle East and North Africa	1	397	Program Services	Medical Research & Services	155,282,400
North America (Canada & Mexico only)	0	0	Program Services	Medical Research & Services	907,432
South America	0	0	Program Services	Medical Research & Services	358,085
South Asia	0	0	Program Services	Medical Research & Services	55,248
Sub-Saharan Africa	0	0	Program Services	Medical Research & Services	1,063,365
Central America and the Caribbean	0	0	Program Services	Research Sub-contracts	377,442
East Asia and the Pacific	0	0	Program Services	Research Sub-contracts	100,099
Europe (Including Iceland and Greenland)	0	0	Program Services	Research Sub-contracts	4,141,218
Middle East and North Africa	0	0	Program Services	Research Sub-contracts	265,898
North America (Canada & Mexico only)	0	0	Program Services	Research Sub-contracts	26,221
South America	0	0	Program Services	Research Sub-contracts	1,560,754
South Asia	0	0	Program Services	Research Sub-contracts	382,483
Sub-Saharan Africa	0	0	Program Services	Research Sub-contracts	3,708,859
Central America and the Caribbean	0	16	Program Services	Education & Research	827,302
East Asia and the Pacific	1	42	Program Services	Education & Research	4,320,287
Europe (Including Iceland and Greenland)	10	132	Program Services	Education & Research	10,902,640
Middle East and North Africa	0	7	Program Services	Education & Research	1,445,934
North America (Canada & Mexico only)	0	34	Program Services	Education & Research	3,714,153
Russia and Neighboring States	0	5	Program Services	Education & Research	86,721
South America	0	46	Program Services	Education & Research	1,284,493
South Asia	1	11	Program Services	Education & Research	1,293,766
Sub-Saharan Africa	0	26	Program Services	Education & Research	1,859,264
Central America and the Caribbean	0	0	Investments		2,710,529,587
Europe (Including Iceland and Greenland)	0	0	Investments		204,984,509
North America (Canada & Mexico only)	0	0	Investments		67,786,672
Sub-Saharan Africa	0	0	Investments		36,425,120
East Asia and the Pacific	0	0	Grantmaking		437,522
Europe (Including Iceland and Greenland)	0	0	Grantmaking		3,067,427
South America	0	0	Grantmaking		51,974
South Asia	0	0	Grantmaking		40,984
Sub-Saharan Africa	0	0	Grantmaking		47,129
Central America and the Caribbean	0	0	Grantmaking		121,141
Middle East and North Africa	0	0	Grantmaking		5,052
Europe (Including Iceland and Greenland)	0	0	Fundraising		113,586
3a Sub-total	1	397			171,369,420
b Total from continuation sheets to Part I	12	319			3,049,345,263
c Totals (add lines 3a and 3b)	13	716			3,220,714,683

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Cat. No. 50082W

Schedule F (Form 990) 2022

Page 2

Schedule F (Form 990) 2022

Page 2

Part II Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name of organization	(b) IRS Code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Method of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Europe (Including Iceland and Greenland)	Medical Research Services	233,134	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	6,786	EFT			FMV
		South Asia	Medical Research Services	36,041	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	6,924	EFT			FMV
		Sub-Saharan Africa	Medical Research Services	35,479	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	195,991	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	67,700	EFT			FMV
		South America	Medical Research Services	108,000	EFT			FMV
		South America	Medical Research Services	240,905	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	60,762	EFT			FMV
		North America (Canada & Mexico only)	Medical Research Services	39,698	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	10,333	EFT			FMV
		South America	Medical Research Services	9,180	EFT			FMV
		North America (Canada & Mexico only)	Medical Research Services	43,500	EFT			FMV
		North America (Canada & Mexico only)	Medical Research Services	296,008	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	742,371	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	36,121	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	124,451	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	13,688	EFT			FMV
		Central America and the Caribbean	Medical Research Services	877,663	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	186,114	EFT			FMV
		North America (Canada & Mexico only)	Medical Research Services	64,857	EFT			FMV
		Sub-Saharan Africa	Medical Research Services	40,000	EFT			FMV
		Sub-Saharan Africa	Medical Research Services	27,780	EFT			FMV
		Sub-Saharan Africa	Medical Research Services	878,057	EFT			FMV
		Sub-Saharan Africa	Medical Research Services	82,049	EFT			FMV
		North America (Canada & Mexico only)	Medical Research Services	357,301	EFT			FMV
		South Asia	Medical Research Services	19,207	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	69,765	EFT			FMV
		North America (Canada & Mexico only)	Medical Research Services	70,702	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	75,682	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	5,750	EFT			FMV
		East Asia and the Pacific	Medical Research Services	54,518	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	72,222	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	14,773	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	8,000	EFT			FMV
		East Asia and the Pacific	Medical Research Services	56,679	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	165,104	EFT			FMV
		North America (Canada & Mexico only)	Medical Research Services	35,366	EFT			FMV
		Europe (Including Iceland and Greenland)	Medical Research Services	51,510	EFT			FMV
		Middle East and North Africa	Medical Research Services	60,531	EFT			FMV
		Middle East and North Africa	Medical Research Services	37,678	EFT			FMV

		Africa	Medical Research Services	27,879	EFT			FMV
		Middle East and North Africa	Medical Research Services	121,249	EFT			FMV
		Middle East and North Africa	Medical Research Services	8,597	EFT			FMV
		Middle East and North Africa	Medical Research Services	155,064,945	EFT			FMV
		South America	Research-Geological & Earth Sciences	349,903	EFT			FMV
		South America	Research-Geological & Earth Sciences	1,061,865	EFT			FMV
		Middle East and North Africa	Research-Electrical/Electronic & Communications Engineering	36,847	EFT			FMV
		East Asia and the Pacific	Research-Biological & Biomedical Sciences	9,671	EFT			FMV
		Sub-Saharan Africa	Research-Agricultural Sciences	39,544	EFT			FMV
		South Asia	Research-Health Sciences	92,694	EFT			FMV
		Europe (Including Iceland and Greenland)	Research-Physics	553,215	EFT			FMV
		Sub-Saharan Africa	Research-Agricultural Sciences	701,338	EFT			FMV
		Sub-Saharan Africa	Research-Agricultural Sciences	448,375	EFT			FMV
		Sub-Saharan Africa	Research-Agricultural Sciences	205,540	EFT			FMV
		South America	Research-Agricultural Sciences	148,985	EFT			FMV
		Sub-Saharan Africa	Research-Agricultural Sciences	411,885	EFT			FMV
		Middle East and North Africa	Research-Physics	229,051	EFT			FMV
		Sub-Saharan Africa	Research-Mechanical Engineering	250,494	EFT			FMV
		Europe (Including Iceland and Greenland)	Research-Biological & Biomedical Sciences	342,924	EFT			FMV
		Europe (Including Iceland and Greenland)	Research-Agricultural Sciences	96,766	EFT			FMV
		Europe (Including Iceland and Greenland)	Research-Biological & Biomedical Sciences	7,257	EFT			FMV
		Europe (Including Iceland and Greenland)	Research-Agricultural Sciences	189,894	EFT			FMV
		Sub-Saharan Africa	Research-Agricultural Sciences	671,226	EFT			FMV
		Europe (Including Iceland and Greenland)	Research-Agricultural Sciences	93,542	EFT			FMV
		Sub-Saharan Africa	Research-Agricultural Sciences	250,610	EFT			FMV
		North America (Canada & Mexico only)	Research-Chemistry	20,137	EFT			FMV
		North America (Canada & Mexico only)	Research-Biological & Biomedical Sciences	6,084	EFT			FMV
		Central America and the Caribbean	Research-Agricultural Sciences	377,442	EFT			FMV
		East Asia and the Pacific	Research-Biological & Biomedical Sciences	25,312	EFT			FMV
		Europe (Including Iceland and Greenland)	Research-Agricultural Sciences	2,624,836	EFT			FMV
		Europe (Including Iceland and Greenland)	Research-Other Non-S & E Fields	167,478	EFT			FMV
		Sub-Saharan Africa	Other-Agricultural Sciences	67,753	EFT			FMV
		Sub-Saharan Africa	Research-Agricultural Sciences	41,593	EFT			FMV
		Europe (Including Iceland and Greenland)	Research-Biological & Biomedical Sciences	30,633	EFT			FMV
		East Asia and the Pacific	Research-Life Sciences	65,116	EFT			FMV
		South Asia	Research-Health Sciences	28,253	EFT			FMV
		Sub-Saharan Africa	Research-Health Sciences	68,149	EFT			FMV
		South Asia	Research-Health Sciences	261,536	EFT			FMV
		Europe (Including Iceland and Greenland)	Research-Bioengineering/Biomedical Engineering	34,674	EFT			FMV
		Sub-Saharan Africa	Research-Agricultural Sciences	536,504	EFT			FMV
		Sub-Saharan Africa	Research-Health Sciences	15,849	EFT			FMV

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

82

3 Enter total number of other organizations or entities

0

Schedule F (Form 990) 2022

Schedule F (Form 990) 2022

Page 3

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of noncash assistance	(g) Description of noncash assistance	(h) Method of valuation (book, FMV, appraisal, other)
Student Travel Grant/Fellowship	East Asia and the Pacific	29	136,484	CHECK/ACH			FMV
Student Travel Grant/Fellowship	Europe (Including Iceland and Greenland)	25	58,049	CHECK/ACH			FMV
Student Travel Grant/Fellowship	South America	15	15,200	CHECK/ACH			FMV
Student Travel Grant/Fellowship	South Asia	15	40,984	CHECK/ACH			FMV
Student Travel Grant/Fellowship	Sub-Saharan Africa	20	47,129	CHECK/ACH			FMV
Student Travel Grant/Fellowship	Central America and the Caribbean	5	21,630	CHECK/ACH			FMV
STUDENT TRAVEL GRANT/FELLOWSHIP	Middle East and North Africa	2	5,052	CHECK/ACH			FMV
Student Financial Aid	Central America and the Caribbean	5	99,511	CHECK/ACH			FMV
Student Financial Aid	Europe (Including Iceland and Greenland)	106	3,009,378	CHECK/ACH			FMV
Student Financial Aid	South America	2	36,774	CHECK/ACH			FMV
Student Financial Aid	East Asia and the Pacific	12	301,038	CHECK/ACH			FMV

Schedule F (Form 990) 2022

Page 4

Schedule F (Form 990) 2022

Page 4

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926) ☒ Yes ☐ No
- 2 Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to separately file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990) ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471) ☒ Yes ☐ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621) ☒ Yes ☐ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865) ☒ Yes ☐ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990). ☒ Yes ☐ No

Schedule F (Form 990) 2022

Page 5

Schedule F (Form 990) 2022

Page 5

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method); amounts of investments vs. expenditures per region; Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

Return/Reference	Explanation
Schedule F, Part I, Line 2 Procedures for monitoring use of grant funds	THE UNIVERSITY REVIEWS ALL INVOICES AND OTHER REQUIRED DOCUMENTATION FOR ACCURACY, APPROPRIATENESS OF THE EXPENDITURES IN COMPLIANCE WITH THE AWARD DOCUMENTS AND TIMELINESS OF SUBMISSION.
Schedule F, Part I, Line 3 Method used to account for expenditures on org's financial statements	CENTRAL AMERICA AND THE CARIBBEAN-Accrual; EAST ASIA AND THE PACIFIC-Accrual; EUROPE (INCLUDING ICELAND AND GREENLAND)-Accrual; MIDDLE EAST AND NORTH AFRICA-Accrual; NORTH AMERICA (CANADA & MEXICO ONLY)-Accrual; RUSSIA AND NEIGHBORING STATES-Accrual; SOUTH AMERICA-Accrual; SOUTH ASIA-Accrual; SUB-SAHARAN AFRICA-Accrual
Schedule F, Part II, Line 1 Method used to account for expenditures on org's financial statements	CENTRAL AMERICA AND THE CARIBBEAN-Accrual; EAST ASIA AND THE PACIFIC-Accrual; EUROPE (INCLUDING ICELAND AND GREENLAND)-Accrual; MIDDLE EAST AND NORTH AFRICA-Accrual; NORTH AMERICA (CANADA & MEXICO ONLY)-Accrual; SOUTH AMERICA-Accrual; SOUTH ASIA-Accrual; SUB-SAHARAN AFRICA-Accrual
Schedule F, Part III Method used to account for expenditures on org's financial	CENTRAL AMERICA AND THE CARIBBEAN -Accrual EAST ASIA AND THE PACIFIC -Accrual EUROPE (INCLUDING ICELAND AND GREENLAND) -Accrual MIDDLE EAST AND NORTH AFRICA -Accrual SOUTH

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Additional Data

Software ID: 22016089
Software Version: 2022v5.0

efile Public Visual Render		ObjectID: 202401319349304360 - Submission: 2024-05-10		TIN: 15-0532082	
<div>SCHEDULE G (Form 990)</div> <div>Department of the Treasury Internal Revenue Service</div>		<div>Supplemental Information Regarding Fundraising or Gaming Activities</div> <div>Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a. ▶ Attach to Form 990 or Form 990-EZ. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.</div>			<div>OMB No. 1545-0047</div> <div>2022</div> <div>Open to Public Inspection</div>
Name of the organization Cornell University				Employer identification number 15-0532082	

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a

☒

Mail solicitations

b

☒

Internet and email solicitations

c

☒

Phone solicitations

d

☒

In-person solicitations

e

☒

Solicitation of non-government grants

f

☒

Solicitation of government grants

g

☒

Special fundraising events

2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes ☐ No

b

If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Ruffalo Noel Levitz PO Box 718 Des Moines, IA 503030718	Implementation of digital engagement center		No	0	250,966	-250,966
John Brown Limited Inc 4916 Crestwood Drive Waco, TX 76710	Consulting		No	0	120,710	-120,710
Community Counselling Service 527 Madison Avenue 5th Floor New York, NY 10022	Fundraising/campaign consulting		No	0	120,000	-120,000
Brian Chapman 285 W 110th Street 4C New York, NY 10026	Consulting		No	0	60,000	-60,000
Grenzenbach Glier and Associates 200 S Michigan Avenue Suite 2100 Chicago, IL 60604	Consulting		No	0	53,256	-53,256
Total ▶				0	604,932	-604,932

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or

licensing.

CA, CO, CT, DC, FL, GA, AL, HI, IL, KS, KY, LA, ME, AK, MD, MA, MI, MN, MS, MO, NV, NH, NJ, NM, NY, NC, ND, OH, OK, OR, PA, RI, SC, TN, UT, VA, AR, WA, WV, WI

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Cat. No. 50083H

Schedule G (Form 990) 2022

Page 2

Schedule G (Form 990) 2022

Page 2

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 Alumni Reunion 2022 (event type)	(b) Event #2 Wellness Exemplary Achievement Award 2023 (event type)	(c) Other events 4 (total number)	(d) Total events (add col. (a) through col. (c))	
Revenue	1	Gross receipts	136,405	71,100	86,808	294,313
	2	Less: Contributions	19,955	11,350	25,845	57,150
	3	Gross income (line 1 minus line 2)	116,450	59,750	60,963	237,163
Direct Expenses	4	Cash prizes		50,000		50,000
	5	Noncash prizes			2,249	2,249
	6	Rent/facility costs	122,415	137,297	87,812	347,524
	7	Food and beverages			2,607	2,607
	8	Entertainment	664	2,000	4,006	6,670
	9	Other direct expenses	28,316	54,056	79,323	161,695
	10	Direct expense summary. Add lines 4 through 9 in column (d)				570,745
	11	Net income summary. Subtract line 10 from line 3, column (d)				-333,582

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col.(c))
Revenue	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor <input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

Schedule G (Form 990) 2022

Page 3

Schedule G (Form 990) 2022

Page 3

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer☐ Employee☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference

Explanation

Schedule G (Form 990) 2022

Additional Data

Return to Form

Software ID: 22010000

Software Version: 2022v5.0

efile Public Visual Render		ObjectID: 202401319349304360 - Submission: 2024-05-10		TIN: 15-0532082	
Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.					
Schedule I (Form 990)		Grants and Other Assistance to Organizations, Governments and Individuals in the United States			OMB No. 1545-0047
Department of the Treasury Internal Revenue Service		Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22. ▶ Attach to Form 990.			2022 Open to Public Inspection
Name of the organization Cornell University		▶ Go to www.irs.gov/Form990 for the latest information.			
					Employer identification number 15-0532082

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) 1199 SEIU HOME CARE INDUSTRY 330 WEST 42ND STREET NEW YORK, NY 10036	71-1028611	501(c)(3)	17,350				Research
(2) ALBERT EINSTEIN COLLEGE OF MEDICINE 1300 MORRIS PARK AVENUE BRONX, NY 10461	13-1624225	501(c)(3)	1,097,268				Research
(3) Alliance MFG&Tech Sthern Tier 5S College Dr St 104 Binghamton, NY 13905	16-1340290	501(c)(3)	10,000				Research-Materials Science
(4) AMERICAN AUSTRIAN FOUNDATION 150 East 42nd St NEW YORK, NY 10017	13-3275103	501(c)(3)	15,000				Community Donation/Spons.
(5) ANN & ROBERT H LURIE 225 EAST CHICAGO AVENUE CHICAGO, IL 60611	36-2170833	501(c)(3)	17,727				Research
(6) ARIZONA STATE UNIVERSITY PO BOX 876011 TEMPE, AZ 85287	86-0196696	GOVERNMENT	530,034				RESEARCH
(7) Arkansas State University PO Box 2640 State University, AR 724672640	71-6000556	GOVERNMENT	28,903				RESEARCH
(8) Auburn University Ctcts Grants Acct Auburn, AL 368495110	63-6000724	501(c)(3)	75,565				RESEARCH
(9) B&D Engineering and Consulting LLC c/o Colin Beal Lander, WY 82520	46-5624420	-	21,511				RESEARCH
(10) Barnard College 3009 Broadway New York, NY 10027	13-1628149	501(c)(3)	12,000				RESEARCH
(11) BAYLOR COLLEGE OF MEDICINE ONE BAYLOR PLAZA HOUSTON, TX 77030	74-1613878	501(c)(3)	125,080				RESEARCH
(12) BETH ISRAEL DEACONESS MEDICAL CTR 1 DEACONESS ROAD BOSTON, MA 02215	04-2103881	501(c)(3)	40,421				Research
(13) Bigelow Laboratory for Ocean Sciences 60 Bigelow Dr East Boothbay, ME 045445700	01-6006001	501(c)(3)	87,333				Research-Biological & Biomedical Sciences
(14) Billion Oyster Project Inc 10 South St Slip 7 New York, NY 100041921	27-2918478	501(c)(3)	6,000				Research-Natural Resources & Conservation
(15) Blue Marble Space 600 1st Ave Fl 1 Seattle, WA 981042210	27-0184094	501(c)(3)	21,835				Research-Astronomy & Astrophysics
(16) Board of Regents Univ Wisconsin Sys Wisconsin Crop Innovation Center Middleton, WI 53562	39-6006492	501(c)(3)	474,719				RESEARCH
(17) Board of Trustees Leland Stanford Univ Tresidder Memorial Union-Sanford Un Stanford, CA 943053072	94-1156365	501(c)(3)	1,799,733				RESEARCH
(18) Board of Trustees of Michigan State Univ AgriAgribusiness Inst - Business O East Lansing, MI 488243754	38-6005984	501(c)(3)	246,387				Research-Agricultural Sciences
(19) Board Trustees Southern Illinois Univ 1255 Douglas Dr Carbondale, IL 62901	37-6005961	501(c)(3)	22,363				Research-Agricultural Sciences
(20) BOSTON CHILDRENS HOSPITAL PO BOX 414413 BOSTON, MA 02241	04-2774441	501(c)(3)	191,518				Research
(21) BOSTON COLLEGE 140 COMMONS DRIVE Chestnut Hill, MA 02459	04-2103545	501(c)(3)	134,173				Research

140 COMMONWEALTH AVENUE CHESTNUT HILL, MA 02467						
(22) BOSTON MEDICAL CENTER 660 HARRISON AVENUE BOSTON, MA 02118	04-3314093	501(c)(3)	195,813			Research
(23) BOSTON UNIVERSITY 25 BUICK STREET BOSTON, MA 02215	04-2103547	501(c)(3)	887,651			RESEARCH
(24) BotFactory Inc 4334 32nd Pl Rm 3R-B Long Island City, NY 111012313	46-3102393	-	16,175			Research-Electrical/Electronic & Communications Engineering
(25) Boyce Thompson Inst for Plant Rsh Inc 533 Tower Rd Ithaca, NY 148531801	13-1739923	501(c)(3)	1,193,896			RESEARCH
(26) Bradley University 1501 W Bradley Ave Peoria, IL 616250119	37-0661494	501(c)(3)	26,028			Research-Biological & Biomedical Sciences
(27) BRANDEIS UNIVERSITY 415 SOUTH STREET WALTHAM, MA 02453	04-2103552	501(c)(3)	19,554			Research
(28) BRIGHAM & WOMENS HOSPITAL INC PO BOX 3887 BOSTON, MA 02241	04-2312909	501(c)(3)	1,153,178			Research
(29) Brigham Young University DNA Sequencing Center Provo, UT 84602	87-0217280	501(c)(3)	35,888			Research-Physics
(30) BROOME COUNTY OPERATING 840 Upper Front St Binghamton, NY 139051500	16-6072872	GOVERNMENT	55,530			Other-Psychology
(31) BROWN UNIVERSITY 233 RICHMOND ST SUITE 140 PROVIDENCE, RI 02912	05-0258809	501(c)(3)	666,314			RESEARCH
(32) Buffalo Niagara Waterkeeper Inc 721 Main St Buffalo, NY 142031321	22-2993054	501(c)(3)	9,449			Other-Ocean Sciences & Marine Sciences
(33) BUILDING THE NEXT GENERATION c/o Nelson Sanchez VP Rye Brook, NY 10573	47-3330126	501(c)(3)	15,000			Community Donation/Sponsorship
(34) BURKE NEUROLOGICAL INSTITUTE 785 MAMARONECK AVENUE WHITE PLAINS, NY 10605	13-3434924	501(c)(3)	414,489			Research
(35) California Institute of Technology Department of Biology Pasadena, CA 91125	95-1643307	501(c)(3)	216,957			RESEARCH
(36) Candidus Inc 115 Musket Rdg Hull, GA 30646	82-1826381	-	40,556			Research-Agricultural Sciences
(37) Carnegie Mellon University 5000 Forbes Ave Pittsburgh, PA 15213	25-0969449	501(c)(3)	451,911			RESEARCH
(38) CEDARS SINAI MEDICAL CENTER 6500 WILSHIRE BLVD LOS ANGELES, CA 90048	95-1644600	501(c)(3)	6,792			Research
(39) Center for Transformative Action PO Box 760 Ithaca, NY 14851	16-0990318	501(c)(3)	25,000			Other-Other Non-S & E Fields
(40) Centro Internacional de Agr Tropical Inc CIAT-MIAMI Medlye, FL 33166	23-7187762	501(c)(3)	480,583			Research-Agricultural Sciences
(41) CHEMUNG COUNTY OPERATING 425 Pennsylvania Ave Elmira, NY 149041766	16-6072875	GOVERNMENT	14,712			Other-Psychology
(42) CHIEF EXECUTIVE GROUP LLC 9450 SW Gemini Drive PMB 22704 Beaverton, OR 970087105	27-0501219	-	12,000			Periodical Publisher
(43) CHILDRENS HOSPITAL OF 3401 CIVIC CENTER BOULEVARD DIVISION OF NEONATOLOGY PHILADELPHIA, PA 19104	23-1352166	501(c)(3)	66,777			Research
(44) CHILDRENS MERCY HOSPITAL PO BOX 803852 KANSAS CITY, MO 64180	44-0605373	501(c)(3)	10,602			Research
(45) CHILDRENS RESEARCH INSTITUTE 1 INVENTA PLACE SILVER SPRING, MD 20910	52-1654453	501(c)(3)	57,963			Research
(46) Ciudadanos Del Karso Inc 267 Sierra Morena PMB 230 San Juan, PR 00926	66-0514059	501(c)(3)	5,015			Research-Biological & Biomedical Sciences
(47) Clarkson University 8 Clarkson Ave - Controlllers Offic Potsdam, NY 136995546	15-0543659	501(c)(3)	45,937			Research-Mechanical Engineering
(48) Clemson University Administrative Services Bldg Clemson, SC 29634	57-6000254	501(c)(3)	490,742			RESEARCH
(49) CLEVELAND CLINIC 1 FPNR	34-0714585	501(c)(3)	20,799			Research

PO BOX 931562 CLEVELAND, OH 44193						
(50) CLEVELAND STATE UNIVERSITY 2121 EUCLID AVENUE CLEVELAND, OH 44115	34-0966056	GOVERNMENT	20,909			Research
(51) Climate Conservation PO Box 1587 Bozeman, MT 59711587	27-1226829	-	137,354			Research-Health Sciences
(52) CLINICAL DIRECTORS NETWORK INC 5 W 37TH STREET NEW YORK, NY 10018	14-1717344	501(c)(3)	11,491			Research
(53) Cold Spring Harbor Laboratory 1 Bungtown Rd Cold Spring Harbor, NY 11724	11-2013303	501(c)(3)	300,364			Research-Biological & Biomedical Sciences
(54) Colgate University Colgate University Library Hamilton, NY 13346	15-0532078	501(c)(3)	11,664			Research-Mechanical Engineering
(55) Colorado Seminary Colorado Seminary Denver, CO 80208	84-1512831	501(c)(3)	15,768			Research- Sociology/Demography & Populations Studies
(56) Colorado State University Clinical Sciences Fort Collins, CO 805231678	84-6000545	GOVERNMENT	211,041			RESEARCH
(57) Trustees of Columbia Univ City of New York 622 WEST 168TH STREET NEW YORK, NY 10032	13-5598093	501(c)(3)	1,883,717			RESEARCH
(58) Concepts Inc 4800 Hampden Ln Ste 200 Bethesda, MD 208142934	52-2029941	-	836,489			Other- Sociology/Demography & Populations Studies
(59) Connecticut Agricultural Experiment Sta 123 Huntington St New Haven, CT 06511	06-6032987	GOVERNMENT	158,541			Research-Biological & Biomedical Sciences
(60) Conservation Metrics Inc Coastal Science Campus Santa Cruz, CA 95060	45-5163605	-	177,614			Research-Biological & Biomedical Sciences
(61) COOK CHILDRENS HEALTH CARE SYSTEM 810 SEVENTH AVENUE FORT WORTH, TX 76104	75-2705881	501(c)(3)	7,000			Research
(62) Cornell Co-Op Ext of St Lawrence Cty 2043B State Highway 68 Canton, NY 136173407	14-6037202	501(c)(3)	22,319			Other-Health Sciences
(63) Cornell Coop Ext of Steuben Cty 3 E Pulteney Sq Bath, NY 14810	16-6072895	501(c)(3)	9,123			Other-Health Sciences
(64) Cornell Coop Ext of Sullivan County 64 Ferndale Loomis Rd Liberty, NY 12754	14-6036894	501(c)(3)	20,464			Other-Health Sciences
(65) CORNELL COOPERATIVE EXTENSION OF SUFFOLK COUNTY 423 Griffing Avenue Riverhead, NY 11901	11-6081424	501(c)(3)	148,231			RESEARCH
(66) Council on the Environment Inc 51 Chambers St Ste 1231 New York, NY 10007	13-2765465	501(c)(3)	74,560			Research-Agricultural Sciences
(67) Cultural Practice LLC 4300 Montgomery Ave Ste 305 Bethesda, MD 20814	52-2236285	-	53,131			Research-Agricultural Sciences
(68) DANA FARBER CANCER INSTITUTE 450 BROOKLINE AVENUE BOSTON, MA 02215	04-2263040	501(c)(3)	756,999			Research
(69) Day's Edge Productions LLC 2924 Emerson St Ste 220 San Diego, CA 921062762	45-5362863	-	50,000			Research-Biological & Biomedical Sciences
(70) DELAWARE COUNTY OPERATING Resrce Ctr 34570 State Hwy 10 Hamden, NY 137820184	16-6072878	501(c)(3)	18,650			RESEARCH
(71) DisabilityIN 3000 Potomac Ave Alexandria, VA 223053084	26-0482057	501(c)(3)	16,500			Other- Sociology/Demography & Populations Studies
(72) DOMINICAN UNIVERSITY OF CALIFORNIA 50 ACACIA AVENUE SAN RAFAEL, CA 94901	94-1156525	501(c)(3)	21,915			Research
(73) Donald Danforth Plant Science Ctr 975 N Warson Rd Saint Louis, MO 63132	31-1584621	501(c)(3)	141,569			Research-Biological & Biomedical Sciences
(74) DUKE UNIVERSITY PAYMENT PROCESSING CENTER CHARLOTTE, NC 28260	56-0532129	501(c)(3)	1,490,545			RESEARCH
(75) EMORY UNIVERSITY PO BOX 935084 ATLANTA, GA 31193	58-0566256	501(c)(3)	968,791			Research
(76) EMPIRICAN PRN INC 1 W SENECA STREET BUFFALO, NY 14203	81-2538163	-	178,314			Research
(77) END DOMESTIC ABUSE WISCONSIN 1400 E WASHINGTON AVENUE MADISON, WI 53703	39-1380437	501(c)(3)	42,846			Research

(78) ERIE COUNTY OPERATING 21 South Grove St East Aurora, NY 140522398	16-6072879	GOVERNMENT	11,721			Other-Psychology
(79) FEINSTEIN INSTITUTE FOR MEDICAL RES PO BOX 95000-7530 PHILADELPHIA, PA 19195	11-2673595	501(c)(3)	98,263			Research
(80) Florida Agriculture&Mechanical Univ Controllers Office Tallahassee, FL 323073200	59-0977035	GOVERNMENT	6,367			Research- Sociology/Demography & Populations Studies
(81) FLORIDA INSTITUTE FOR HUMAN & MACHI 40 SOUTH ALCANIZ STREET PENSACOLA, FL 32502	20-0760849	501(c)(3)	223,718			Research
(82) Florida Institute of Technology Inc 150 W University Blvd Melbourne, FL 32901	59-6046500	501(c)(3)	20,608			Research-Physics
(83) FLORIDA INTERNATIONAL UNIVER 11200 SW 8TH STREET CSC319 MIAMI, FL 33199	65-0177616	501(c)(3)	448,015			Research
(84) FLORIDA STATE UNIVERSITY 874 TRADITIONS WAY TALLAHASSEE, FL 32306	59-1961248	501(c)(3)	184,160			Research
(85) Fordham University Law School New York, NY 10023	13-1740451	501(c)(3)	14,483			Research-Biological & Biomedical Sciences
(86) FRANKLIN COUNTY OPERATING 355 West Main St Malone, NY 129531870	31-6400067	501(c)(3)	5,716			Other-Psychology
(87) FRED HUTCHINSON 1100 FAIRVIEW AVENUE N J6- 330 SEATTLE, WA 98109	23-7156071	501(c)(3)	306,364			Research
(88) FRED HUTCHINSON CANCER CENTER 1100 FAIRVIEW AVE N M/S J6-330 SEATTLE, WA 98109	91-1935159	501(c)(3)	7,789			Research
(89) FRIENDS RESEARCH INSTITUTE 1040 PARK AVENUE BALTIMORE, MD 21201	52-0701445	501(c)(3)	75,990			Research
(90) Geegah Inc 610 The Parkway Ithaca, NY 14850	87-1909103	-	25,000			Research- Electrical/Electronic & Communications Engineering
(91) George Mason University 4400 University Dr Fairfax, VA 220304444	54-0836354	501(c)(3)	341,125			Research-Other Non-S & E Fields
(92) GEORGE WASHINGTON UNIVERSITY PO BOX 829896 PHILADELPHIA, PA 19182	53-0196584	501(c)(3)	398,157			Research
(93) GEORGIA TECH RESEARCH CORP 505 TENTH STREET N W ATLANTA, GA 303320420	58-0603146	501(c)(3)	724,401			Research
(94) Glynwood Center Inc PO Box 157 Cold Spring, NY 10516	13-3852957	501(c)(3)	45,797			Research-Agricultural Sciences
(95) GripTape Inc 60 Park Terrace W A21 New York, NY 10034	84-1835502	501(c)(3)	187,481			Research-Psychology
(96) HLEE MOFFITT CANCER CENTER & PO BOX 742801 ATLANTA, GA 30374	59-2451713	501(c)(3)	314,982			Research
(97) HACKENSACK UNIV MEDICAL CENTER 40 PROSPECT AVENUE HACKENSACK, NJ 07601	22-1487576	501(c)(3)	775,825			Research
(98) HARVARD UNIVERSITY 1350 MASS AVE CAMBRIDGE, MA 02138	04-2103580	501(c)(3)	1,102,044			RESEARCH
(99) HEALTH CORE 123 JUSTISON STREET WILMINGTON, DE 19801	51-0365660	-	71,983			Research
(100) Health Research Inc PO Box 2833 Buffalo, NY 142402833	14-1402155	501(c)(3)	520,358			Research-Biological & Biomedical Sciences
(101) HEBREW HOME AT RIVERDALE 5901 PALISADE AVENUE RIVERDALE, NY 10471	20-4352212	501(c)(3)	81,258			Research
(102) Highstead Foundation Inc PO Box 1097 Redding Center, CT 068751097	06-1108612	501(c)(3)	10,595			Research-Biological & Biomedical Sciences
(103) Hobart and William Smith Colleges 300 Pulteney St Geneva, NY 14456	16-0743040	501(c)(3)	10,000			Research-Civil Engineering
(104) HOSPITAL FOR SPECIAL SURGERY 535 EAST 70TH STREET NEW YORK, NY 10021	13-1624135	501(c)(3)	576,455			Research
(105) HOUSTON METHODIST HOSPITAL PO BOX 4384 HOUSTON, TX 77216	87-0721923	501(c)(3)	47,643			Research

(106) Human Computation Institute 21 Lone Oak Rd Ithaca, NY 148509607	81-5402321	501(c)(3)	107,415			Research-Bioengineering/Biomedical Engineering
(107) ICAHN SCHOOL OF MEDICINE AT MOUNT S 1 GUSTAVE L LEVY PLACE BOX 1030 NEW YORK, NY 10029	13-6171197	501(c)(3)	2,586,848			Research
(108) iFood Decision Sciences Inc PO Box 82475 Kenmore, WA 980282475	47-5657549	-	34,271			Research-Biological & Biomedical Sciences
(109) INDIANA UNIVERSITY RESEARCH PO Box 66057 Indianapolis, IN 46266	35-6001673	GOVERNMENT	126,211			RESEARCH
(110) INSTITUTE FOR APPLIED GERONTOLOGY I 39 BROADWAY NEW YORK, NY 10006	11-3135751	501(c)(3)	64,215			Research
(111) INSTITUTE FOR SYSTEM BIOLOGY 401 TERRY AVENUE N SEATTLE, WA 98109	91-2003593	501(c)(3)	343,541			Research
(112) Intrepid Museum Foundation Inc One Intrepid Square New York, NY 10036	13-3062419	501(c)(3)	8,150			Research-Mechanical Engineering
(113) Iowa State Univ of Science&Technology 2221 Wanda Daley Dr Ames, IA 500111004	42-6004224	GOVERNMENT	307,846			RESEARCH
(114) Ithaca College 953 Danby Rd Ithaca, NY 14850	15-0532204	501(c)(3)	35,102			RESEARCH
(115) J DAVID GLADSTONE INSTITUTES 1650 OWENS STREET SAN FRANCISCO, CA 94158	23-7203666	501(c)(3)	141,761			Research
(116) JACKSON LAB 610 MAIN STREET BAR HARBOR, ME 04609	01-0211513	501(c)(3)	250,798			Research
(117) JOHN HOPKINS UNIVERSITY 12529 COLLECTION CENTER DRIVE CHICAGO, IL 60893	52-0595110	501(c)(3)	2,191,942			Research
(118) JOSLIN DIABETES CENTER INC ONE JOSLINE PLACE BOSTON, MA 02215	04-2203836	501(c)(3)	18,220			Research
(119) KAISER FOUNDATION RESEARCH INSTITUT 1800 HARRISON STREET 16TH FLOOR OAKLAND, CA 946123433	11-3191685	501(c)(3)	7,293			Research
(120) Kansas State University Sponsored Pgms/Div of Fin Services Manhattan, KS 665060108	48-0771751	GOVERNMENT	244,744			RESEARCH
(121) KOREAN AMERICAN MEDICAL ASSOCIATION 40 Sylvan Ave Suite 108 Englewood Cliffs, NJ 07632	23-7442511	501(c)(6)	15,000			Community Donation/Sponsorship
(122) LA NET COMMUNITY HEALTH RESOURCE NE 3000 E 2ND STREET LONG BEACH, CA 90803	45-4682159	501(c)(3)	7,600			Research
(123) Lautec US Inc 120 St James Ave 6th Fl Boston, MA 02116	38-4102913	-	45,856			Research-Biological & Biomedical Sciences
(124) LEADINGAGE INC 2519 CONNECTICUT AVENUE NW WASHINGTON, DC 20008	13-6213525	501(c)(3)	41,808			Research
(125) LEUKEMIA AND LYMPHOMA SOCIETY INC 61 BROADWAY NY, NY 10006	13-5644916	501(c)(3)	12,500			Community Donation/Sponsorship
(126) LIFESPAN OF GREATER ROCHESTER INC 1900 S CLINTON AVENUE ROCHESTER, NY 14618	16-0986298	501(c)(3)	153,288			Research
(127) Louisiana State UniversityandA&M College Plant Diagnostic Center Baton Rouge, LA 70803	72-6000848	501(c)(3)	100,585			RESEARCH
(128) LUSINE GASPARYAN 3909 FOX VALLEY DRIVE ROCKVILLE, MD 20853	86-2185638	-	561,522			Research
(129) Maine Organic Farmers and Gardeners Assoc PO Box 170 Unity, ME 049880170	01-6048322	501(c)(3)	10,456			Research-Agricultural Sciences
(130) Manpower Demonstration Research Corp 200 Vesey St 23rd Fl New York, NY 102812103	23-7379473	501(c)(3)	14,924			Research-Other Social Sciences
(131) Mass Audubon 208 S Great Rd Lincoln, MA 017734816	04-2104702	501(c)(3)	14,140			Research-Biological & Biomedical Sciences
(132) MASSACHUSETTS GENERAL HOSPITAL -----	04-2697983	501(c)(3)	291,610			Research

PO BOX 3829 BOSTON, MA 02241						
(133) Massachusetts Institute of Technology 77 MASSACHUSETTS AVE CAMBRIDGE, MA 02139	04-2103594	501(c)(3)	1,297,289			Research
(134) MAURY REGIONAL HOSPITAL 1224 TROTWOOD AVENUE COLUMBIA, TN 38401	62-6002623	501(c)(3)	15,710			Research
(135) MAYO CLINIC PO BOX 860334 MINNEAPOLIS, MN 55486	41-6011702	501(c)(3)	56,025			Research
(136) MEDICAL COLLEGE OF WISCONSIN INC 8701 WATERTOWN PLANK ROAD MILWAUKEE, WI 53226	39-0806261	501(c)(3)	181,440			Research
(137) MEDICAL UNIVERSITY OF SOUTH 1 SOUTH PARK CIRCLE CHARLESTON, SC 29407	57-6000722	GOVERNMENT	90,662			Research
(138) MEDICARE RIGHTS CENTER 266 West 37th Street NY, NY 10018	13-3505372	501(c)(3)	7,500			Community Donation/Sponsorship
(139) MEMORIAL SLOAN KETTERING 1275 YORK AVE NEW YORK, NY 10021	13-1924236	501(c)(3)	3,374,848			Research
(140) Mississippi State University Account Services Mississippi State, MS 39762	64-6000819	501(c)(3)	23,869			Research-Bioengineering/Biomedical Engineering
(141) MONROE COUNTY OPERATING 249 Highland Ave Rochester, NY 146203036	16-6072886	GOVERNMENT	78,809			Other-Agricultural Sciences
(142) Montana State University 119 Plant BioSciences Bldg Bozeman, MT 59717	81-6010045	501(c)(3)	5,953			RESEARCH
(143) Movimiento para el Alcance de Vida Ind PO Box 25277 San Juan, PR 009285277	66-0446732	501(c)(3)	89,942			Other-Sociology/Demography & Populations Studies
(144) National Aquaculture Association PO Box 12759 Tallahassee, FL 323172759	55-0696828	501(C)(5)	12,507			Other-Ocean Sciences & Marine Sciences
(145) National Audubon Society Inc 225 Verick St Fl 7 New York, NY 10014	13-1624102	501(c)(3)	17,943			Research-Biological & Biomedical Sciences
(146) NATIONAL JEWISH HEALTH PO BOX 17232 DENVER, CO 80217	74-2044647	501(c)(3)	143,255			Research
(147) NATIONAL SEPTEMBER 11 MEMORIAL & MUSEUM 200 Liberty Street New York, NY 10281	61-1745872	501(c)(3)	10,000			Membership
(148) NCM USA BRONX LLC 461 PARK AVENUE SOUTH NEW YORK, NY 10016	27-3330203	-	83,381			Research
(149) New England Aquarium Corporation Central Wharf Boston, MA 02110	04-2297514	501(c)(3)	84,232			Research-Biological & Biomedical Sciences
(150) NEW YORK ACADEMY OF MEDICINE 1216 5TH AVENUE NEW YORK, NY 10029	13-1656674	501(c)(3)	9,725			Research
(151) NEW YORK GENOME CENTER INC PO BOX 9551 NEW YORK, NY 10087	80-0631734	501(c)(3)	945,202			Research
(152) NEW YORK INSTITUTE OF TECHNOLOGY PO BOX 8000 - NORTHERN BOULEVARD OLD WESTBURY, NY 11568	11-1788788	501(c)(3)	56,881			Research
(153) NEW YORK PRESBYTERIAN FUND INC 525 E 68TH STREET NEW YORK, NY 10065	13-3160356	501(c)(3)	23,977			Research
(154) NEW YORK PRESBYTERIANQUEENS 56-45 MAIN STREET FLUSHING, NY 11355	11-1839362	501(c)(3)	35,575			Research
(155) NEW YORK UNIVERSITY PO BOX 5166 NEW YORK, NY 10087	13-5562308	501(c)(3)	1,326,801			Research
(156) NEWYORK PRESBYTERIAN BROOKLYN METHODIST 506 6TH STREET BROOKLYN, NY 11215	11-1631796	501(c)(3)	84,097			Research
(157) North Carolina State University PO Box 7613 Raleigh, NC 27695	04-3847594	GOVERNMENT	204,694			RESEARCH
(158) North Dakota State University Grant and Contract Accounting Fargo, ND 581086050	45-6002439	GOVERNMENT	25,507			Research-Agricultural Sciences
(159) Northeastern University	04-1679980	501(c)(3)	139,182			Research-Physics

360 Huntington Ave 177-820 Boston, MA 02115						
(160) NORTHERN CALIFORNIA INSTITUTE 4150 CLEMENT STREET 151 NC SAN FRANCISCO, CA 94121	94-3084159	501(c)(3)	6,954			Research
(161) Northern Illinois University Swen Parson 210 Dekalb, IL 601152856	36-6008480	GOVERNMENT	193,677			Research-Physics
(162) NORTHWESTERN UNIVERSITY 633 CLARK STREET EVANSTON, IL 60208	36-2167817	501(c)(3)	658,503			RESEARCH
(163) Norwich University 158 Harmon Dr Northfield, VT 05663	03-0179424	501(c)(3)	27,012			Research-Natural Resources & Conservation
(164) OCHSNER CLINIC FOUNDATION PO BOX 54996 NEW ORLEANS, LA 70154	72-0502505	501(c)(3)	135,021			Research
(165) OHIO STATE UNIVERSITY 1960 KENNY ROAD COLUMBUS, OH 43210	31-6025986	501(c)(3)	794,429			RESEARCH
(166) Old Dominion University Research Foundation PO Box 6369 Norfolk, VA 235080369	54-6068198	501(c)(3)	41,439			Research-Biological & Biomedical Sciences
(167) ONONDAGA COUNTY OPERATING The Atrium Suite 170 Syracuse, NY 13202	16-6072889	GOVERNMENT	9,497			Other-Psychology
(168) OREGON HEALTH & SCIENCE UNIVERSITY PO BOX 3003 PORTLAND, OR 97208	93-1176109	501(c)(3)	243,885			Research
(169) Oregon State University Plant Clinic Corvallis, OR 97331	61-1730890	GOVERNMENT	407,903			Research-Agricultural Sciences
(170) Organic Robotics Corp 624 Clark Hall Ithaca, NY 14853	83-2161768	-	61,784			Research- Aerospace/Aeronautical & Astronautical Engineering
(171) Paleontological Research Institution 1259 Trumansburg Rd Ithaca, NY 14850	15-0554849	501(c)(3)	50,124			RESEARCH
(172) PENNSYLVANIA STATE UNIVERSITY 500 UNIVERSITY DRIVE HERSHEY, PA 17033	24-6000376	GOVERNMENT	326,007			RESEARCH
(173) Philadelphia Research & Education Foundation 3900 Woodland Ave MS 151 Philadelphia, PA 19104	23-3066002	501(c)(3)	14,803			Research- Bioengineering/Biomedical Engineering
(174) Planetary Science Institute 1700 E Fort Lowell Rd Ste 106 Tucson, AZ 85719	33-0175263	501(c)(3)	27,800			Research-Astronomy & Astrophysics
(175) Point Reyes Bird Observatory 3820 Cypress Dr Ste 11 Petalum, CA 949546964	94-1594250	501(c)(3)	17,537			Research-Biological & Biomedical Sciences
(176) PULMONARY FIBROSIS FOUNDATION 230 E OHIO STREET CHICAGO, IL 60611	84-1558631	501(c)(3)	80,314			Research
(177) PURDUE UNIVERSITY SPONSORED PROGRAM SERVICES CHICAGO, IL 606731235	35-6002041	501(c)(3)	1,080,719			Research-Physics
(178) Reaction Engineering International 189 E Fort Union Blvd Ste 201 Midvale, UT 840474657	87-0474621	-	30,639			Research-Civil Engineering
(179) RECINTO DE CIENCIAS MEDICAS PROYECTO ACTU BIOMEDICAL STUDIES BLDG II SAN JUAN, PR 00936	66-0433762	-	290,777			Research
(180) Rector&Visitors University of Virginia PO Box 6550 Charlottesville, VA 229086550	54-6001796	501(c)(3)	494,337			RESEARCH
(181) RED WIND CONSULTING INC 3578 HARTSEL DRIVE COLORADO SPRINGS, CO 80920	20-3369356	501(c)(3)	101,984			Research
(182) REGENTS OF THE UNIVERSITY OF PO BOX 741816 LOS ANGELES, CA 90074	04-7120084	501(c)(3)	1,628,556			Research
(183) Regents of the University of California UC Regents Riverside, CA 92507	95-6006142	GOVERNMENT	1,832,546			RESEARCH
(184) REGENTS OF THE UNIVERSITY OF MINNES NW 5957 MINNEAPOLIS, MN 55485	41-6007513	501(c)(3)	573,234			RESEARCH
(185) REGENTS OF THE UNIVERSITY OF SANTA CRUZ 1156 HIGH STREET SANTA CRUZ, CA 950641077	94-1539563	501(c)(3)	36,354			Research

(186) Regents of University of Colorado University of Colorado Springs Colorado Springs, CO 80918	84-6000555	501(c)(3)	656,618				RESEARCH
(187) REGENTS THE UNIVERSITY OF MICHIGAN 3003 S STATE STREET 1040 ANN ARBOR, MI 481091274	38-6006309	501(c)(3)	1,327,292				Research
(188) Regents Univ of California Los Angeles Box 951432 Los Angeles, CA 900951432	95-6006143	501(c)(3)	1,138,885				RESEARCH
(189) Rensselaer Polytechnic Institute 110 8th St Troy, NY 121803590	14-1340095	501(c)(3)	151,401				Research-Mechanical Engineering
(190) Res Inst at Nationwide Children's Hospital PO Box 78000 Detroit, MI 482781653	31-6056230	501(c)(3)	13,575				Research-Biological & Biomedical Sciences
(191) RESEARCH AMERICA 241 18th Street South Arlington, VA 22202	52-1609875	501(c)(3)	8,900				Membership
(192) RESEARCH FOUNDATION CUNY 230 WEST 41ST STREET NEW YORK, NY 10036	13-1988190	GOVERNMENT	530,141				Research
(193) RESEARCH FOUNDATION FOR MENTAL 1051 RIVERSIDE DRIVE NEW YORK, NY 10032	14-1410842	501(c)(3)	219,518				Research
(194) RESEARCH FOUNDATION FOR STATE OF NY PO BOX 9 ALBANY, NY 12201	14-1368361	501(c)(3)	1,038,022				RESEARCH
(195) Research Triangle Institute 3040 Cornwallis Rd Research Triangle Park, NC 27709	56-0686338	501(c)(3)	115,846				Research-Agricultural Sciences
(196) Resources for Independent Living 193 N Broadway Pennsville, NJ 08070	94-2344976	501(c)(3)	65,345				Other-Sociology/Demography & Populations Studies
(197) Rice University office of Admission Ms-17 Houston, TX 77251	74-1109620	501(c)(3)	417,124				Research-Physics
(198) Rochester Institute of Technology RIT/NTID Sunshine 20 Rochester, NY 146235604	16-0743140	501(c)(3)	20,134				Research-Mechanical Engineering
(199) ROCKEFELLER UNIVERSITY 1230 YORK AVENUE BOX 259 NEW YORK, NY 10065	13-1624158	501(c)(3)	1,933,277				Research-Biological & Biomedical Sciences
(200) ROCKLAND COUNTY OPERATING 10 Patriot Hills Drive Stony Point, NY 10980	13-6210461	GOVERNMENT	9,559				Other-Agricultural Sciences
(201) ROGOSIN INSTITUTE PHYSICIAN PO BOX 9243 NEW YORK, NY 100879243	13-3184198	501(c)(3)	48,651				Research
(202) Rooted WI Inc 2702 International Ln Ste 200 Madison, WI 537043117	39-1854762	501(c)(3)	39,461				Other-Agricultural Sciences
(203) RUTGERS DIVISION OF GRANT CONTRACT 33 KNIGHTSBRIDGE ROAD PISCATAWAY, NJ 08854	22-2322725	501(c)(3)	3,159,089				Research
(204) Rutgers The State University of NJ 94 Rockefeller Rd Ste 107 Piscataway, NJ 08854	22-6001086	501(c)(3)	147,195				RESEARCH
(205) SALK INSTITUTE FOR BIOLOGICAL STUDI 10010 NORTH TORREY PINES RD LA JOLLA, CA 92037	95-2160097	501(c)(3)	64,794				Research
(206) Sathguru Inc 95 Newport Ave Ext Quincy, MA 02171	80-0664005	-	945,940				Research-Life Sciences
(207) Sciencenter Discovery Museum 601 First St Ithaca, NY 14850	22-2470652	501(c)(3)	46,948				RESEARCH
(208) SCRIPPS RESEARCH INSTITUTE 10550 NORTH TORREY PINES RD LA JOLLA, CA 92037	33-0435954	501(c)(3)	1,093,063				Research
(209) SETI Institute 339 Bernardo Ave Ste 200 Mountain View, CA 94043	94-2951356	501(c)(3)	31,067				Research-Astronomy & Astrophysics
(210) SLOAN KETTERING CANCER CENTER PO BOX 27084 NEW YORK, NY 10087	13-1624182	501(c)(3)	58,008				Research
(211) Smithsonian Institution MRC 1203 Washington, DC 200137012	53-0206027	501(c)(3)	10,828				Research-Astronomy & Astrophysics
(212) Somerset County Soil and Water Conservation 70 E Madison Rd Skowhegan, ME 04976	01-0352111	GOVERNMENT	5,928				Research-Biological & Biomedical Sciences

(213) SPAULDING REHABILITATION HOSPITAL C 399 REVOLUTION DRIVE SOMERVILLE, MA 02145	04-2551124	501(c)(3)	83,820				Research
(214) ST JUDE CHILDRENS RESEARCH HOSPITAL P O BOX 1000 MEMPHIS, TN 38148	62-0646012	501(c)(3)	132,104				Research
(215) ST JUDE MEDICAL S C INC 6300 BEE CAVE ROAD AUSTIN, TX 78746	41-1625029	-	10,527				Research
(216) State of Colorado School of Mines 1500 Illinois St Golden, CO 804011887	51-0174188	501(c)(3)	28,522				Research-Astronomy & Astrophysics
(217) State of Maryland Maryland Higher Education Commissio Baltimore, MD 21201	52-6002033	GOVERNMENT	646,519				RESEARCH
(218) State of South Dakota Grants Contracts Administration Brookings, SD 57007	46-6000364	GOVERNMENT	61,881				Research-Agricultural Sciences
(219) STATE UNIVERSITY OF IOWA 105 JESSUP HALL IOWA CITY, IA 52242	42-6004813	501(c)(3)	422,540				RESEARCH
(220) STEL Technologies LLC 600 S Wagner Rd Ste 142 Ann Arbor, MI 481039002	46-2783319	-	30,000				Research- Bioengineering/Biomedical Engineering
(221) Syracuse University Whitman School of Management Syracuse, NY 13244	15-0532081	501(c)(3)	354,675				RESEARCH
(222) TEMPLE UNIVERSITY 1852 N 10TH STREET 083-11 PHILADELPHIA, PA 19122	23-1365971	501(c)(3)	219,860				Research
(223) TEXAS A & M AGRILIFE RESEARCH 2147 TAMU COLLEGE STATION, TX 77843	74-6000541	GOVERNMENT	111,545				RESEARCH
(224) Texas A & M University Office of Sponsored Research Servic College Station, TX 778454375	74-2632267	GOVERNMENT	731,580				RESEARCH
(225) TEXAS A&M ENGINEERING EXPERIMENT ST 400 HARVEY MITCHELL PARKWAY SOUTH COLLEGE STATIN, TX 77845	74-1974733	GOVERNMENT	249,922				Research
(226) Texas A&M Vet Medical Diagnostic Lab Financial Research Services College Station, TX 778454375	74-6000531	GOVERNMENT	28,840				Research-Biological & Biomedical Sciences
(227) Texas Tech University Box 41105 Lubbock, TX 794091105	75-2668014	501(c)(3)	26,631				Research-Computer And Informational Sciences
(228) The Agricultural Justice Project PO Box 5786 Gainesville, FL 326275786	35-2484219	501(c)(3)	14,643				Other-Agricultural Sciences
(229) The Board of Regents Univ of Nebraska 401 Canfield Administration Bldg Lincoln, NE 685880439	47-0049123	501(c)(3)	104,326				RESEARCH
(230) UNIVERSITY OF ILLINOIS 28392 NETWORK PLACE CHICAGO, IL 60673	37-6000511	501(c)(3)	2,471,630				RESEARCH
(231) The Catholic University of America 650 Michigan Ave NE Leahy 260 Washington, DC 20064	53-0196583	501(c)(3)	179,991				Research-Physics
(232) THE CHARLOTTE- MECHLENBURG HOSPITAL PO BOX 601979 CHARLOTTE, NC 28260	56-0529945	-	187,775				Research
(233) The Land Institute 2440 E Water Well Rd Salina, KS 674019051	48-0842156	501(c)(3)	28,930				Research-Agricultural Sciences
(234) The Regents of the University of California Marine Science Institute Santa Barbara, CA 931066150	95-6006145	501(c)(3)	356,035				RESEARCH
(235) The Regents Univ California San Francisco UCSF MAIN DEPOSITORY LOS ANGELES, CA 90074	94-6036493	501(c)(3)	2,022,755				Research-Mechanical Engineering
(236) The Trustees of Princeton University 001 Fisher Hall Princeton, NJ 08544	21-0634501	501(c)(3)	904,198				RESEARCH
(237) The University of Alabama in Huntsville 301 Sparkman Dr Huntsville, AL 35899	63-0520830	501(c)(3)	98,638				Research-Civil Engineering
(238) The University of Arizona Campus Agricultural Center Tucson, AZ 85719	74-2652689	GOVERNMENT	409,908				RESEARCH
(239) THE UNIVERSITY OF TEXAS PO BOX 4390 HOUSTON, TX 772104390	74-6001118	501(c)(3)	84,533				Research

(240) The University of Texas at Austin Discovery to Impact Austin, TX 78759	74-6000203	GOVERNMENT	197,470			RESEARCH
(241) The University of Texas at El Paso Contracts and Grants Accounting Ser El Paso, TX 79968	74-6000813	501(c)(3)	169,672			Research-Civil Engineering
(242) The Vanderbilt University Vanderbilt Law School Finance Nashville, TN 372035724	62-0476822	501(c)(3)	39,013			RESEARCH
(243) TOMPKINS COUNTY OPERATING 615 Willow Avenue Ithaca, NY 148503555	16-6072897	GOVERNMENT	45,833			Research-Psychology
(244) Trustees of Dartmouth College Office of Sponsored Projects Hanover, NH 037551404	02-0222111	501(c)(3)	156,819			RESEARCH
(245) Trustees of the Univ of Pennsylvania School of Vet Med - Pathobiology Philadelphia, PA 19104	23-1352685	501(c)(3)	583,302			Research-Other Engineering
(246) Trustees of Tufts College Analytical Core Facility Dept of Boston, MA 02111	04-2103634	501(c)(3)	135,895			RESEARCH
(247) Trustees of Union College McKean House Schenectady, NY 12308	14-1338580	501(c)(3)	11,560			Research-Mechanical Engineering
(248) TULANE UNIVERSITY HEALTH 1430 TULANE AVENUE NEW ORLEANS, LA 70112	72-0423889	501(c)(3)	478,323			Research
(249) ULSTER COUNTY OPERATING 10 Westbrook Lane Kingston, NY 124012928	14-6036893	GOVERNMENT	48,601			Other-Agricultural Sciences
(250) UMASS MEDICAL SCHOOL 55 LAKE AVENUE NORTH WORCESTER, MA 01655	04-3167352	GOVERNMENT	1,698,165			Research
(251) United States Geological Survey 12100 Beach Forest Rd Laurel, MD 20708	53-0196958	GOVERNMENT	10,487			Research-Natural Resources & Conservation
(252) UNIV OF MISSOURI COLUMBIA AR RESEARCH PARK COLUMBIA, MO 65211	43-6003859	GOVERNMENT	104,769			Research
(253) UNIV OF PGHCMLTH SYS OF HIGHER ED Office of Financial Information Pittsburgh, PA 15260	25-0965591	501(c)(3)	1,122,906			RESEARCH
(254) University at Buffalo 3108 Main St Buffalo, NY 14214	84-2404146	GOVERNMENT	36,999			Research-Mechanical Engineering
(255) University Corp for Atmospheric Research Accounts Receivable - Finance offic Boulder, CO 803073000	84-0412668	501(c)(3)	21,828			Research-Computer And Informational Sciences
(256) University Kansas Ctr for Research Inc 2385 Irving Hill Rd Lawrence, KS 660457563	48-0680117	501(c)(3)	127,603			RESEARCH
(257) UNIVERSITY MEDICAL CENTER MANAGEMEN 2000 CANAL STREET NEW ORLEANS, LA 70112	25-1925187	501(c)(3)	57,791			Research
(258) UNIVERSITY OF ALABAMA 172 2nd AVENUE SOUTH BIRMINGHAM, AL 35294	63-6005396	501(c)(3)	355,386			Research
(259) University of Alaska University of Alaska Fairbanks Fairbanks, AK 997755040	92-6000147	501(c)(3)	92,875			Research-Astronomy & Astrophysics
(260) University of Arkansas 1125 W Maple St Fayetteville, AR 72701	71-6003252	501(c)(3)	14,606			Research-Agricultural Sciences
(261) UNIVERSITY OF CALIFORNIA 220 MONTGOMERY STREET SAN FRANCISCO, CA 94104	94-2829914	501(c)(3)	178,231			Research
(262) UNIVERSITY OF CHICAGO 5837 S MARYLAND AVENUE CHICAGO, IL 60637	36-2177139	501(c)(3)	1,625,758			RESEARCH
(263) UNIVERSITY OF CINCINNATI 51 GOODMAN DRIVE SUITE 530 CINCINNATI, OH 452210222	31-6000989	501(c)(3)	66,995			Research
(264) University of Connecticut Department of Animal Science Storrs, CT 062694040	06-0772160	501(c)(3)	18,964			Research-Agricultural Sciences
(265) University of Delaware 30 Lovett Ave Newark, DE 197164699	51-6000297	501(c)(3)	37,142			RESEARCH
(266) UNIVERSITY OF FLORIDA 33 TIGERT HALL GAINESVILLE, FL 32611	59-6002052	501(c)(3)	1,349,855			RESEARCH
(267) University of Hawaii 2500 Campus Rd Honolulu, HI 96822	99-6000354	501(c)(3)	15,304			Research-Agricultural Sciences

(268) UNIVERSITY OF KANSAS MEDICAL CENTER MSN 1039 3901 RAINBOW BLVD KANSAS CITY, KS 66160	48-1108830	501(c)(3)	86,639			Research
(269) UNIVERSITY OF LOUISVILLE RESEARCH 300 EAST MARKET STREET LOUISVILLE, KY 40202	61-1029626	501(c)(3)	67,905			Research
(270) University of Maine System Office of Sponsored Programs Portland, ME 04104	01-6000769	501(c)(3)	147,897			RESEARCH
(271) UNIVERSITY OF MIAMI PO BOX 025551 MIAMI, FL 33102	59-0624458	501(c)(3)	389,115			RESEARCH
(272) University of New Mexico 1312 Basehart Rd Se STE 100 Albuquerque, NM 871064365	85-6000642	501(c)(3)	208,413			RESEARCH
(273) UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL 104 AIRPORT DRIVE SUITE 2200 CHAPEL HILL, NC 275991350	56-6001393	501(c)(3)	1,329,687			Research
(274) University of North Texas 1155 Union Circle Denton, TX 762035017	75-6002149	501(c)(3)	45,324			Research- Communication & Communication Technologies
(275) UNIVERSITY OF NOTRE DAME 115 MAIN BUILDING NOTRE DAME, IN 46556	35-0868188	501(c)(3)	690,564			Research
(276) University of Oklahoma 201 Stephenson Pkwy Ste 3100 Norman, OK 730199705	73-1377584	GOVERNMENT	128,140			Research-Biological & Biomedical Sciences
(277) University of Oregon ZIRC Accounting Eugene, OR 974031254	46-4727800	GOVERNMENT	19,038			Research-Civil Engineering
(278) University of Puerto Rico Financial Aid Office Mayaguez, PR 00681	66-0560806	GOVERNMENT	216,418			RESEARCH
(279) University of Rochester Brain Cognitive Sciences Rochester, NY 146270268	16-0743209	501(c)(3)	300,572			RESEARCH
(280) University of South Carolina Grants Funds Management Columbia, SC 29208	57-6001153	501(c)(3)	35,192			Research- Sociology/Demography & Populations Studies
(281) University of South Florida 4202 Fowler Avenue Tampa, FL 33620	59-6001874	501(c)(3)	366,352			Research-Civil Engineering
(282) UNIVERSITY OF SOUTHERN CALIFORNIA 3500 S FIGUEROA STREET LOS ANGELES, CA 90089	95-1642394	501(c)(3)	372,321			Research
(283) University of Tennessee Center for Behavioral Health Resear Knoxville, TN 379963332	62-6001636	501(c)(3)	29,931			Research-Physics
(284) UNIVERSITY OF UTAH 201 S PRESIDENT CIRCLE SALT LAKE CITY, UT 84112	87-6000525	GOVERNMENT	264,925			Research
(285) University of Vermont&State Ag College Cereal Grain Quality Laboratory Burlington, VT 05405	03-0179440	501(c)(3)	202,564			RESEARCH
(286) UNIVERSITY OF VIRGINIA PO BOX 400195 CHARLOTTESVILLE, VA 22904	54-6001796	501(c)(3)	1,692,914			Research
(287) UNIVERSITY OF WASHINGTON LIBRARIES SEATTLE, WA 981952900	91-6001537	501(c)(3)	461,298			RESEARCH
(288) University of Wisconsin System 1220 Linden Dr Madison, WI 53706	39-1805963	501(c)(3)	167,490			RESEARCH
(289) University System of New Hampshire Inc Accounts Receivable Concord, NH 03301	02-6000937	501(c)(3)	22,075			Research-Agricultural Sciences
(290) US Dept of Agriculture USDA National Finance Center Saint Louis, MO 631799000	72-0564834	GOVERNMENT	300,630			RESEARCH
(291) UT SOUTHWESTERN MED CENTER PO BOX 841765 DALLAS, TX 75284	75-6002868	GOVERNMENT	438,406			Research
(292) VAN ANDEL RESEARCH INSTITUTE 333 BOSTWICK AVENUE NE GRAND RAPIDS, MI 49503	52-2000823	501(c)(3)	88,049			Research
(293) VANDERBILT UNIVERSITY MEDICAL CCC 4322 MEDICAL CENTER NORTH NASHVILLE, TN 37232	35-2528741	501(c)(3)	318,127			Research
(294) VETERANS HEALTHFOUNDATION UNIVERSITY DRIVE C PITTSBURGH, PA 15240	25-1666090	501(c)(3)	8,267			Research
(295) Virgin Islands Advocacy	66-0363251	501(c)(3)	92,114			Other-

Incorporated 63 Cane Carlton Frederiksted, VI 00840						Sociology/Demography & Populations Studies
(296) Virginia Commonwealth University Student Accounts Richmond, VA 23284	54-6001758	501(c)(3)	146,405			Research-Chemistry
(297) Virginia Polytech Inst&State Univ North End Center MC 0170 Blacksburg, VA 24061	54-6001805	501(c)(3)	410,982			Research-Agricultural Sciences
(298) VISITING NURSE SERVICE OF NY 220 EAST 42ND STREET NEW YORK, NY 10017	13-3189926	501(c)(3)	12,889			Research
(299) VITALANT DEPT 880337 PHOENIX, AZ 85038	86-0098929	501(c)(3)	79,150			Research
(300) WAKE FOREST UNIVERSITY BAPTIST MEDICAL CENTER BOULEVARD WINSTONSALEM, NC 27157	51-0190238	501(c)(3)	5,371			Research
(301) WAKE FOREST UNIVERSITY SCHOOL MEDICAL CENTER BLVD WINSTONSALEM, NC 27157	56-0532138	501(c)(3)	55,374			Research
(302) Washington State University Irrigated Agric ResExtension Cente Prosser, WA 993508694	91-6001108	GOVERNMENT	263,162			Research-Agricultural Sciences
(303) WASHINGTON UNIVERSITY 700 ROSEDALE AVE ST LOUIS, MO 63112	43-0653611	501(c)(3)	354,126			Research
(304) Weill Cornell Medical College 510 E 70th St Rm A163 New York, NY 10065	13-1623978	501(c)(3)	5,387			Research-Physics
(305) Welfare Research Inc 14 Columbia Cir Ste 104 Albany, NY 122035162	14-6046778	501(c)(3)	94,997			Other-Other Non-S & E Fields
(306) Wesleyan University 55 High St Middletown, CT 06457	06-0646959	501(c)(3)	289,548			Research- Communication & Communication Technologies
(307) West Virginia Univ Research Corp One Waterfront Pl 4th Fl Morgantown, WV 26506	55-0665758	501(c)(3)	32,534			Research-Economics
(308) WHITMAN WALKER CLINIC INC 1377 R STREET NW WASHINGTON, DC 20009	52-1122122	501(c)(3)	51,132			Research
(309) WINIFRED MASTERSON BURKE 785 MAMARONECK AVENUE WHITE PLAINS, NY 10605	13-3434928	501(c)(3)	11,510			Research
(310) WORCESTER POLYTECHNIC INSTITUTE 100 INSTITUTE ROAD WORCESTER, MA 01609	04-2121659	501(c)(3)	175,459			Research
(311) WSKG Public Telecommunications Council 601 Gates Rd Vestal, NY 13850	15-0620345	501(c)(3)	50,000			Other-Other Non-S & E Fields
(312) YALE UNIVERSITY PO BOX 2503A NEW HAVEN, CT 06520	06-0646973	501(c)(3)	583,518			RESEARCH
2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table						287
3 Enter total number of other organizations listed in the line 1 table						25

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Cat. No. 50055P

Schedule I (Form 990) 2022

Page 2

Schedule I (Form 990) 2022

Page 2

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) FINANCIAL AID - UNDERGRADUATE	7991	369,307,674		FMV	
(2) FINANCIAL AID - GRADUATE	6614	159,657,374		FMV	
(3) MEDICAL SCHOOL - UNDERGRADUATE	231	19,863,183		FMV	
(4) MEDICAL SCHOOL - GRADUATE	440	34,344,640		FMV	
(4)					
(5)					
(6)					
(7)					

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

Return Reference	Explanation
Schedule I, Part I, Line 2 Procedures for monitoring use of grant funds.	THE UNIVERSITY REPORTS ALL GRANT RECIPIENTS, INCLUDING SUB-GRANTEES, OF WHICH IT IS AWARE. THIS INCLUDES SUB-RECIPIENT AWARDS, PRIMARILY FOR RESEARCH, TO GOVERNMENT AGENCIES, ORGANIZATIONS EXEMPT UNDER 501(C)(3) AND FOR-PROFIT ENTITIES FOR WHICH NO AUTHORITY FOR EXEMPTION IS PROVIDED.

Schedule I (Form 990) 2022

Additional Data

[Return to Form](#)

Software ID: 22016089
Software Version: 2022v5.0

efile Public Visual Render

ObjectID: 202401319349304360 - Submission: 2024-05-10

TIN: 15-0532082

Schedule J
(Form 990)

Compensation Information

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

2022
Open to Public Inspection

Name of the organization
Cornell University

Employer identification number
15-0532082

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><div><input checked="" type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input checked="" type="checkbox"/> Tax idemnification and gross-up payments</div><div><input checked="" type="checkbox"/> Discretionary spending account</div><div><input checked="" type="checkbox"/> Housing allowance or residence for personal use</div><div><input checked="" type="checkbox"/> Payments for business use of personal residence</div><div><input checked="" type="checkbox"/> Health or social club dues or initiation fees</div><div><input checked="" type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</div></div>		
b	If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	Yes
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?	2	Yes
3	Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	4a	No
		4b	No
		4c	No
5	Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9. For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization? b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.	5a	No
		5b	No
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization? b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.	6a	No
		6b	No
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	Yes
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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Schedule J (Form 990) 2022

Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 MARTHA E POLLACK PRESIDENT	(i)	1,535,048	0	49,714	330,500	20,360	1,935,622	0
	(ii)	0	0	0	0	0	0	0
2 DAVID R LEE PROFESSOR & TRUSTEE	(i)	347,289	0	0	52,884	64,934	465,107	0
	(ii)	0	0	0	0	0	0	0
3 ABIGAIL C COHN PROFESSOR & TRUSTEE	(i)	133,278	0	0	14,890	36,695	184,863	0
	(ii)	0	0	0	0	0	0	0
4 ROBERT J MIN MD PRES. & CEO OF PHYSICIAN ORG	(i)	369,417	0	2,353,820	34,650	15,636	2,773,523	0
	(ii)	0	0	0	0	0	0	0
5 MICHAEL I KOTLIKOFF PROVOST	(i)	803,398	100,000	43,492	70,150	31,325	1,048,365	0
	(ii)	0	0	0	0	0	0	0
6 JOANNE M DESTEFANO	(i)	826,820	20,000	14,478	45,255	16,735	923,288	0
	(ii)	0	0	0	0	0	0	0

CFO & EVP	(ii)	- 0	- 0	- 0	- 0	- 0	- 0	- 0
7 DONICA VARNER	(i)	667,516	0	39,402	30,500	19,580	756,998	0
UNIVERSITY COUNSEL	(ii)	- 0	- 0	- 0	- 0	- 0	- 0	- 0
8 KENNETH MIRANDA	(i)	882,484	1,668,978	120,252	30,500	557	2,702,771	0
CHIEF INVESTMENT OFFICER	(ii)	- 0	- 0	- 0	- 0	- 0	- 0	- 0
9 AUGUSTINE MK CHOI MD	(i)	959,258	0	1,461,723	34,650	13,735	2,469,366	0
PROVOST - MEDICAL AFFAIRS & DEAN	(ii)	- 0	- 0	- 0	- 0	- 0	- 0	- 0
10 SCOTT PUCCINO	(i)	867,100	125,000	48,664	34,650	13,635	1,089,049	0
CFO & ASSOC. TREASURER - WEILL	(ii)	- 0	- 0	- 0	- 0	- 0	- 0	- 0
11 STEPHEN COHEN	(i)	924,384	0	5,277	34,650	34,994	999,305	0
EXEC. VICE PROV. FOR ADM & FIN	(ii)	- 0	- 0	- 0	- 0	- 0	- 0	- 0
12 ZEV ROSENWAKS MD	(i)	355,313	0	9,158,403	34,650	27,009	9,575,375	0
ACADEMIC PROFESSOR	(ii)	- 0	- 0	- 0	- 0	- 0	- 0	- 0
13 HEY-JOO KANG MD	(i)	70,297	0	5,384,581	24,150	41,623	5,520,651	0
ASSOCIATE PROFESSOR - CLINICAL	(ii)	- 0	- 0	- 0	- 0	- 0	- 0	- 0
14 LEONARD GIRARDI MD	(i)	460,882	0	4,634,373	34,650	13,584	5,143,489	0
ACADEMIC CHAIR	(ii)	- 0	- 0	- 0	- 0	- 0	- 0	- 0
15 KIEHYUN DANIEL RIEW MD	(i)	155,897	0	4,641,818	34,650	46,817	4,879,182	0
ASSISTANT PROFESSOR	(ii)	- 0	- 0	- 0	- 0	- 0	- 0	- 0
16 RONY T ELIAS MD	(i)	59,627	0	4,201,252	24,150	41,448	4,326,477	0
ASSISTANT PROFESSOR	(ii)	- 0	- 0	- 0	- 0	- 0	- 0	- 0

Schedule J (Form 990) 2022

Page 3

Schedule J (Form 990) 2022

Page 3

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Schedule J, Part I, Line 1a First-class or charter travel	THE POSITIONS OF PRESIDENT OF CORNELL UNIVERSITY AND THE DEAN OF MEDICINE AT WEILL CORNELL MEDICAL COLLEGE RECEIVE THE BENEFITS STATED IN SCHEDULE J, PART I, LINE 1A. AS A CONDITION OF EMPLOYMENT AND FOR THE CONVENIENCE OF THE UNIVERSITY, BOTH THE PRESIDENT OF THE UNIVERSITY AND THE INDIVIDUAL SERVING AS DEAN AND PROVOST OF MEDICINE ARE REQUIRED TO LIVE IN UNIVERSITY-PROVIDED HOUSING. EXPENSES FOR USE OF THEIR RESPECTIVE HOMES FOR THE UNIVERSITY'S BUSINESS PURPOSES ARE PAID OR REIMBURSED BY THE UNIVERSITY. TAXABLE HOUSING BENEFITS ARE SHOWN IN SCHEDULE J FOR ZEV ROSENWAKS AND KEN MIRANDA. POTENTIALLY TAXABLE BENEFITS, SUCH AS USE OF AN AUTOMOBILE, PROVIDING A CORNELL EMPLOYEE AS A DRIVER, CLUB AND ASSOCIATION MEMBERSHIPS USED FOR BUSINESS PURPOSES, DISCRETIONARY SPENDING ACCOUNTS, PERSONAL SERVICES, AND PAYMENT OF PROFESSIONAL ADVISORS HAVE BEEN INCLUDED WHERE RELEVANT IN SCHEDULE J, PART II. WHERE BENEFITS ARE TAXABLE, SUCH AMOUNTS ARE INCLUDED AS TAXABLE WAGES ON THE EMPLOYEES' RESPECTIVE FORMS W-2. PAYMENT OR REIMBURSEMENT OF THE EXPENSES DESCRIBED IN LINE 1A ARE COVERED BY THE UNIVERSITY'S TRAVEL POLICIES OR SPECIFIC EMPLOYMENT CONTRACTS AND INCLUDES THE UNIVERSITY'S IMPLEMENTATION OF AN ACCOUNTABLE PLAN. THERE IS OCCASIONALLY UNIT DISCRETION. EMPLOYEES MAY UPGRADE THEIR CLASS OF SERVICE AT THEIR OWN EXPENSE USING THEIR OWN MEANS OF PAYMENT OR THEIR FREQUENT-FLYER MILES. PREMIUM CLASS (E.G., BUSINESS CLASS, FIRST CLASS, ETC) MUST NOT BE PURCHASED USING SPONSORED FUNDS OR FEDERAL APPROPRIATIONS, UNLESS SPECIFICALLY APPROVED IN THE AWARD DOCUMENTS. PURSUANT TO AN INDIVIDUAL'S EMPLOYMENT AGREEMENT AND/OR BENEFITS PACKAGE, TAX GROSS-UPS HAVE BEEN PROVIDED FOR CERTAIN BENEFITS THAT HAVE RESULTED IN IMPUTED INCOME.
Schedule J, Part I, Line 7 Non-fixed payments	ALL BONUS PAYMENTS INCLUDED ABOVE ARE NON FIXED AND ARE PROVIDED TO INDIVIDUALS IN RECOGNITION OF ACCOMPLISHMENTS OF SPECIFIC GOALS OR OVERALL PERFORMANCE, EXCEPT CHIEF INVESTMENT OFFICER WHOSE BONUS IS DETERMINED ACCORDING TO A PREDETERMINED FORMULA. ADDITIONAL INFORMATION ON BOARD OF TRUSTEES. THE CORNELL BOARD INCLUDES FACULTY, STAFF AND STUDENTS. FACULTY MEMBERS ELECT TWO (2) MEMBERS; THE STUDENT BODY ELECTS TWO (2) MEMBERS; THE 'EMPLOYEE ASSEMBLIES' ELECT ONE (1) MEMBER.
Schedule J, Part II, Column (B)(ii)	BONUS AND INCENTIVE PAY IS ANY PAYMENT RECEIVED RELATED TO THE SCHEDULE J, PART I, LINE 7 DISCLOSURE. THE FOLLOWING INDIVIDUALS RECEIVED BONUS AND INCENTIVE PAY: KENNETH M. MIRANDA, MICHAEL KOTLIKOFF, JOANNE DESTEFANO AND SCOTT PUCCINO.
Schedule J, Part II, Column (B)(iii)	OTHER REPORTABLE COMPENSATION REPORTED ON SCHEDULE J IS MADE UP OF ONE, OR A VARIETY OF THE FOLLOWING ITEMS: PENSION RESTORATION BENEFITS, SUPPLEMENTAL WAGES, WHICH INCLUDES WAGES EARNED FOR CLINICAL SERVICES AT THE HOSPITAL, AND OTHER TAXABLE BENEFITS OR REIMBURSEMENTS RECEIVED, SUCH AS A HOUSING ALLOWANCE. THE FOLLOWING INDIVIDUALS RECEIVED SUPPLEMENTAL WAGES FOR CLINICAL SERVICES: ROBERT MIN, ZEV ROSENWAKS, HEY-JOO KANG, LEONARD GIRARDI, KIEHYUN DANIEL RIEW AND RONY T. ELIAS. THE FOLLOWING INDIVIDUALS RECEIVED TAXABLE HOUSING ALLOWANCES: KENNETH M. MIRANDA AND ZEV ROSENWAKS.
Schedule J, Part II, Column (C)	CORNELL UNIVERSITY PROVIDES A WIDE VARIETY OF BENEFITS TO ITS EMPLOYEES. BENEFITS ARE TREATED AS A NON-TAXABLE BENEFIT, A PRE-TAX EMPLOYEE DEDUCTION, A POST-TAX EMPLOYEE DEDUCTION, OR OTHERWISE RECORDED AS TAXABLE INCOME. CORNELL CONTRIBUTES ON BEHALF OF THE EMPLOYEE ON A TAX-FREE BASIS, FOR A PORTION OF THEIR HEALTH, DENTAL, AND LIFE INSURANCE. EMPLOYEES CONTRIBUTE TO THOSE BENEFITS ON A PRE-TAX BASIS, ALONG WITH OTHER PRE-TAX BENEFITS SUCH AS VISION, A FLEXIBLE SPENDING ACCOUNT, DEPENDENT GROUP LIFE INSURANCE, AND RETIREMENT ACCOUNTS.

Schedule J (Form 990) 2022

Additional Data[Return to Form](#)

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Software Version: 2022v5.0

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Schedule K
(Form 990)Department of the Treasury
Internal Revenue Service
Name of the organization
Cornell University

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Employer identification number

15-0532082

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	DASNY (2020A-2)	14-6000293	64990GF56	05-12-2020	102,090,381	REFUNDING (SEE PART VI)		X		X		X
B	DASNY (2020A)	14-6000293	64990GB43	04-02-2020	292,657,467	REFUNDING (SEE PART VI)		X		X		X
C	DASNY (2019D)	14-6000293	64990GSL7	09-19-2019	161,446,050	FINANCE PROJECTS AND CAPITALIZE INTEREST		X		X		X
D	DASNY (2019ABC)	14-6000293	64990GMF6	04-25-2019	306,733,618	REFUNDING (SEE PART VI)		X		X		X

Part II Proceeds

		A		B		C		D	
		2020	2020	2021	2021	2021	2021	2019	2019
1	Amount of bonds retired					11,535,000		39,055,000	
2	Amount of bonds legally defeased								
3	Total proceeds of issue	102,090,381	292,657,467	163,977,461	306,733,618				
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds			10,826,171					
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds	422,095	819,381	645,465	1,207,989				
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds			152,431,946					
11	Other spent proceeds	101,667,476	291,838,086	73,879	305,525,629				
12	Other unspent proceeds								
13	Year of substantial completion	2020	2020	2021	2019				
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue of tax-exempt bonds (or, if issued prior to 2020, a current refunding issue)?	X		X		X		X	
15	Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2020, an advance refunding issue)?		X	X		X			X
16	Has the final allocation of proceeds been made?	X		X		X		X	
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

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Cat. No. 50193E

Schedule K (Form 990) 2022

Page 2

Schedule K (Form 990) 2022

Page 2

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		X
2	Are there any lease arrangements that may result in private business use of bond-financed property?	X		X		X		X	
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X		X		X		X	
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X		X		X	
c	Are there any research agreements that may result in private business use of bond-financed property?	X		X			X	X	
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	X		X		X		X	
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶		0 %		0 %		0 %		0 %
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶		0 %		0 %		0 %		0 %
6	Total of lines 4 and 5		0 %		0 %		0 %		0 %
7	Does the bond issue meet the private security or payment test?		X		X		X		X
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X		X	

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X		X
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X		X		X		X
b	Exemption to rebate?								

c	No rebate due?		X		X	X			X
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X		X	X	

Schedule K (Form 990) 2022

Page 3

Schedule K (Form 990) 2022

Page 3

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?							
		X		X		X		X
b	Name of provider							
c	Term of hedge							
d	Was the hedge superintegrated?							
e	Was the hedge terminated?							
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?							
		X		X		X		X
b	Name of provider							
c	Term of GIC							
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?							
6	Were any gross proceeds invested beyond an available temporary period?							
		X		X		X		X
7	Has the organization established written procedures to monitor the requirements of section 148?							
	X		X		X		X	

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X		X		X	

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. (See instructions).

Return Reference	Explanation
Schedule K, Part I, Column (f) SERIES 2020A-2	THE PURPOSE OF THE ISSUE IS TO REFUND THE SERIES 2008BC REOFFEREING DATED 5/3/2010.
Schedule K, Part IV, Line 2b SERIES 2020A-2	THE ISSUED BONDS CURRENTLY REFUNDED EXISITING DEBT WITH NO NEW MONEY COMPONENT AND ARE THEREFORE, EXEMPT FROM THE REBATE CALCULATION.
Schedule K, Part III SERIES 2020A-2	NOTE ON TAX EXEMPT BONDS - WITH THE IMPLEMENTATION OF THE MIXED USED RULES, THE UNIVERSITY HAS SEEN A REDUCTION IN REPORTABLE PRIVATE USE DUE TO UNIVERSITY EQUITY AND GIFTS.
Schedule K, Part I, Column (f) SERIES 2020A	THE PURPOSE OF THE ISSUE IS TO REFUND THE SERIES 2010A DATED 06/09/2010.
Schedule K, Part IV, Line 2b SERIES 2020A	THE ISSUED BONDS CURRENTLY REFUNDED EXISTING DEBT WITH NO NEW MONEY COMPONENT AND ARE THEREFORE, EXEMPT FROM THE REBATE CALCULATION.
Schedule K, Part III SERIES 2020A	NOTE ON TAX EXEMPT BONDS - WITH THE IMPLEMENTATION OF THE MIXED USE RULES, THE UNIVERSITY HAS SEEN A REDUCTION IN REPORTABLE PRIVATE USE DUE TO UNIVERSITY EQUITY AND GIFTS.
Schedule K, Part II, Line 3 SERIES 2019D	THE AMOUNT LISTED FOR TOTAL PROCEEDS OF THE ISSUE EXCEEDS THE ISSUE PRICE LISTED IN PART I COLUMN (e) DUE TO INVESTMENT PROCEEDS IN THE AMOUNT OF \$2,531,411.
Schedule K, Part IV, Line 2b SERIES 2019D	A TWO-YEAR SPENDING EXCEPTION WAS CALCULATED AS OF 10/11/2021 AND THE BONDS WERE FOUND TO BE EXEMPT.
Schedule K, Part III SERIES 2019D	NOTE ON TAX EXEMPT BONDS - WITH THE IMPLEMENTATION OF THE MIXED USE RULES, THE UNIVERSITY HAS SEEN A REDUCTION IN REPORTABLE PRIVATE USE DUE TO UNIVERSITY EQUITY AND GIFTS.
Schedule K, Part I, Column (f) SERIES 2019A, B, C	THE PURPOSE OF THE ISSUE IS TO REFUND \$253,625,000 OF SERIES 2009A BONDS DATED 4/22/2009 AND \$52,890,000 OF TAX-EXEMPT COMMERCIAL PAPER. NO NEW MONEY. SPLIT BETWEEN 3 SERIES.
Schedule K, Part IV, Line 2b SERIES 2019A, B, C	THE ISSUED BONDS CURRENTLY REFUNDED EXISTING DEBT WITH NO NEW MONEY COMPONENT AND THEREFORE, EXEMPT FROM THE REBATE CALCULATION
Schedule K, Part III SERIES 2019A, B, C	NOTE ON TAX EXEMPT BONDS - WITH THE IMPLEMENTATION OF THE MIXED USE RULES, THE UNIVERSITY HAS SEEN A REDUCTION IN REPORTABLE PRIVATE USE DUE TO UNIVERSITY EQUITY AND GIFTS.
Schedule K, Part I, Column (f) SERIES 2016A	THE PURPOSE OF THE ISSUE IS TO REFUND THE SERIES 2006A FIXED RATE BONDS DATED 5/11/2006. NO NEW MONEY.
Schedule K, Part IV, Line 2b SERIES 2016A	THE ISSUED BONDS CURRENTLY REFUNDED EXISTING DEBT WITH NO NEW MONEY COMPONENT AND ARE THEREFORE, EXEMPT FROM THE REBATE CALCULATION.
Schedule K, Part III SERIES 2016A	NOTE ON TAX EXEMPT BONDS - WITH THE IMPLEMENTATION OF THE MIXED USE RULES, THE UNIVERSITY HAS SEEN A REDUCTION IN REPORTABLE PRIVATE USE DUE TO UNIVERSITY EQUITY AND GIFTS.
Schedule K, Part I, Column (f) SERIES 2000A & B	THE PURPOSE OF THE ISSUE IS TO REFUND THE 2000AB BONDS ISSUED 04/05/2000. CONVERTED MODE TO DIRECT PLACEMENT.
Schedule K, Part III SERIES 2000A & B	THE PRE-2003 ISSUANCE RULES APPLY AND THEREFORE, PART III IS NOT REQUIRED.
Schedule K, Part IV, Line 2b SERIES 2000A & B	THE ISSUED BONDS CURRENTLY REFUNDED EXISTING DEBT WITH NO NEW MONEY COMPONENT AND ARE THEREFORE, EXEMPT FROM THE REBATE CALCULATION.
Schedule K, Part I, Column (f) SERIES 2004A & B	THE PURPOSE OF THE ISSUE IS TO REFUND THE \$40,805,000 OF 1988 TAX-EXEMPT COMMERCIAL PAPER AND FINANCE NEW CAPITAL PROJECTS.
Schedule K, Part IV, Line 2c SERIES 2004A & B	ARBITRAGE REBATE CALCULATION COMPLETED 7/24/2007. CORNELL HAS VERIFIED THAT ALL REQUIRED ARBITRAGE REPORTS WERE FILED AS FINAL AND NO ADDITIONAL REPORTS ARE REQUIRED DUE TO THE FACT THERE CAN BE NO IRS INSTALLMENT PAYMENT OR LIABILITY SINCE ALL BOND PROCEEDS WERE UTILIZED OR SPENT PRIOR TO EACH FINAL ARBITRAGE FILING.
Schedule K, Part III SERIES 2004A & B	NOTE ON TAX EXEMPT BONDS - WITH THE IMPLEMENTATION OF THE MIXED USE RULES, THE UNIVERSITY HAS SEE A REDUCTION IN REPORTABLE PRIVATE USE DUE TO UNIVERSITY EQUITY AND GIFTS.
Schedule K, Part II, Line 3 SERIES 2004A & B	THE TOTAL PROCEEDS OF ISSUE EXCEEDS THE ISSUE PRICE DUE TO INVESTMENT EARNINGS OF \$563,883.
Schedule K, Part II, Line 11 SERIES 2020A-2	THE OTHER SPENT PROCEEDS ARE REFUNDING PROCEEDS OF THE ISSUE NO LONGER IN ESCROW.
Schedule K, Part II, Line 11 SERIES 2020A	THE OTHER SPENT PROCEEDS ARE REFUNDING PROCEEDS OF THE ISSUE NO LONGER IN ESCROW.
Schedule K, Part I, Column (f) SERIES 2019D	NEW MONEY TO FINANCE CAPITAL CONSTRUCTION NCRE. \$150 MILLION TAXABLE DEBT TO SUPPORT \$300 MILLION PROJECT.
Schedule K, Part IV, Line 2c SERIES 2019D	AN ARBITRAGE REBATE COMPUTATION WAS PERFORMED ON 10/11/2021.
Schedule K, Part II, Line 11 SERIES 2019A, B, C	THE OTHER SPENT PROCEEDS ARE REFUNDING PROCEEDS OF THE ISSUE NO LONGER IN ESCROW.
Schedule K, Part II, Line 11 SERIES 2016A	THE OTHER SPENT PROCEEDS ARE THE REFUNDING PROCEEDS OF THE ISSUE NO LONGER IN ESCROW.
Schedule K, Part II, Line 11 SERIES 2000A & B	THE OTHER SPENT PROCEEDS ARE THE REFUNDING PROCEEDS OF THE ISSUE NO LONGER IN ESCROW.

Schedule K, Part IV, Line 2c COLUMN C	Issuer name: DASNY (2019D) The calculation for computing no rebate due was performed on 10/11/2021
Schedule K, Part IV, Line 2c COLUMN C	Issuer name: DASNY (SERIES 2004AB) The calculation for computing no rebate due was performed on 07/24/2007

Schedule K (Form 990) 2022

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**Schedule K
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization
Cornell University

Supplemental Information on Tax-Exempt Bonds

► Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Employer identification number

15-0532082

Part I	Bond Issues											
	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	DASNY (SERIES 2016A)	14-6000293	64990BG49	05-17-2016	153,651,986	REFUNDING (SEE PART VI)		X		X		X
B	DASNY (SERIES 2000AB)	14-6000293	000000000	12-16-2015	101,130,000	REFUNDING (SEE PART VI)		X		X		X
C	DASNY (SERIES 2004AB)	14-6000293	64983TRF2	05-27-2004	92,100,000	REFUNDING & NEW MONEY (SEE PART VI)		X		X		X

Part II Proceeds										
		A		B		C		D		
1	Amount of bonds retired	35,420,000		48,385,000		46,550,000				
2	Amount of bonds legally defeased	0								
3	Total proceeds of issue	153,651,986		101,130,000		92,663,883				
4	Gross proceeds in reserve funds	0								
5	Capitalized interest from proceeds	0								
6	Proceeds in refunding escrows	0								
7	Issuance costs from proceeds	660,938				1,482,587				
8	Credit enhancement from proceeds	0								
9	Working capital expenditures from proceeds	0								
10	Capital expenditures from proceeds	0				50,376,296				
11	Other spent proceeds	152,991,048		101,130,000		40,805,000				
12	Other unspent proceeds	0								
13	Year of substantial completion	2016		2016		2006				
		Yes	No	Yes	No	Yes	No	Yes	No	
14	Were the bonds issued as part of a current refunding issue of tax-exempt bonds (or, if issued prior to 2020, a current refunding issue)?	X		X		X				
15	Were the bonds issued as part of an advance refunding issue of taxable bonds (or, if issued prior to 2020, an advance refunding issue)?		X		X		X			
16	Has the final allocation of proceeds been made?	X		X		X				
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X				

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Cat. No. 50193E

Schedule K (Form 990) 2022

Page 2

Schedule K (Form 990) 2022

Page 2

Part III Private Business Use										
		A		B		C		D		
		Yes	No	Yes	No	Yes	No	Yes	No	
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X				X			
2	Are there any lease arrangements that may result in private business use of bond-financed property?	X				X				
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	X				X				
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X				X				
c	Are there any research agreements that may result in private business use of bond-financed property?	X				X				
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?	X				X				
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government	0 %				0 %				
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government	0 %				0 %				
6	Total of lines 4 and 5	0 %		0 %		0 %				
7	Does the bond issue meet the private security or payment test?		X				X			
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X				X			
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of									
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?									
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X				X				

Part IV Arbitrage										
		A		B		C		D		
		Yes	No	Yes	No	Yes	No	Yes	No	
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X		X			
2	If "No" to line 1, did the following apply?									
a	Rebate not due yet?		X		X		X			

b	Exception to rebate?	X		X			X		
c	No rebate due?		X		X	X			
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X	X		X			

Part IV Arbitrage (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was the hedge terminated?								
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X		X		X		
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X		X			

Part V Procedures To Undertake Corrective Action

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
	Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		X		X			

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. (See instructions).

Return Reference	Explanation
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Additional Data

Return to Form

Software ID: 22016089

Software Version: 2022v5.0

Schedule L
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
Cornell University

Transactions with Interested Persons

► Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
► Attach to Form 990 or Form 990-EZ.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Employer identification number
15-0532082

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958.

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
Total						\$						

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) MARY CHOI	KEY EMPLOYEE - SPOUSE	469,902	COMPENSATION		No
(2) JUSTIN CHOI	KEY EMPLOYEE - CHILD	255,797	COMPENSATION		No
(3) CAROLYN MCDANIEL	OFFICER - SPOUSE	130,475	COMPENSATION		No
(4) SOUTH HILL BUSINESS CAMPUS LLC	TRUSTEE - EZRA CORNELL	337,913	BUSINESS TRANSACTION - RENT		No
(5) ITHAKA Harbors Inc	OFFICER - MARTHA POLLACK	167,502	BUSINESS TRANSACTION - SERVICES		No

Part V Supplemental Information
Provide additional information for responses to questions on Schedule L (see instructions).

Additional Data

Return to Form

Software ID: 22016089
Software Version: 2022v5.0

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ObjectId: 202401319349304360 - Submission: 2024-05-10

TIN: 15-0532082

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
Cornell University

Noncash Contributions

OMB No. 1545-0047

2022

Open to Public Inspection

► Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for the latest information.

Employer identification number
15-0532082

Part I

Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	34	26,050,251	Other - APPRAISAL
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		9,000	Other
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	445	7,803,704	Other - FMV
10 Securities—Closely held stock	X	8	143,919	Other - FMV
11 Securities—Partnership, LLC, or trust interests	X	3	35,501,029	Other - APPRAISAL
12 Securities—Miscellaneous	X	1	12,753,445	Other - APPRAISAL
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► (EQUIPMENT)	X	72	626,118	Other - APPRAISAL
26 Other ► (HORSES)	X	32	285,420	Other - APPRAISAL
27 Other ► ()				
28 Other ► ()				
29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement	29			12
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?				Yes No
b If "Yes," describe the arrangement in Part II.				30a No
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?				31 Yes
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?				32a No
b If "Yes," describe in Part II.				
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.				

Part II **Supplemental Information.** Provide the information required by Part I, lines 300, 320, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
Schedule M, Part I	COLUMN B REPRESENTS THE NUMBER OF ITEMS RECEIVED.

Schedule M (Form 990) (2022)

Additional Data

Return to Form

Software ID: 22016089
Software Version: 2022v5.0

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ObjectID: 202401319349304360 - Submission: 2024-05-10

TIN: 15-0532082

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022Open to Public
InspectionName of the organization
Cornell University

Employer identification number

15-0532082

Return Reference	Explanation
Form 990, Part III, Line 1 ORGANIZATION'S MISSION	THE MISSION OF CORNELL UNIVERSITY IS TO PROVIDE UNDERGRADUATE, GRADUATE, AND PROFESSIONAL DEGREE PROGRAMS; TO DISCOVER, PRESERVE, AND DISSEMINATE KNOWLEDGE; PRODUCE CREATIVE WORK; AND PROMOTE A CULTURE OF BROAD INQUIRY THROUGHOUT AND BEYOND THE UNIVERSITY COMMUNITY. CORNELL ALSO AIMS, THROUGH PUBLIC SERVICE, TO ENHANCE THE LIVES AND LIVELIHOODS OF STUDENTS, THE CITIZENS OF NEW YORK STATE, AND OTHERS AROUND THE WORLD.
Form 990, Part III, Line 4d Description of other program services	(Expenses \$ 959,494,346 including grants of \$)(Revenue \$ 978,194,113) OTHER PROGRAM SERVICE ACCOMPLISHMENTS INCLUDE, BUT ARE NOT LIMITED TO, CORNELL'S LAND-GRANT MISSION, ACADEMIC CONFERENCES, PUBLICATIONS, AND ROOM AND BOARD FOR STUDENTS.
Form 990, Part VI, Line 1a	EXECUTIVE COMMITTEE ARTICLE III OF THE BY-LAWS PROVIDES THAT THE EXECUTIVE COMMITTEE IS COMPRISED OF THE CHAIRPERSON AND VICE CHAIRPERSONS OF THE BOARD, THE PRESIDENT OF THE UNIVERSITY, AND THE CHAIRPERSONS OF THE TWO BOARDS OF THE MEDICAL COLLEGE AND CORNELL TECH, EACH EX OFFICIO, TOGETHER WITH TRUSTEES AND EMERITUS TRUSTEES TO BE ELECTED BY THE BOARD PURSUANT TO SECTION 712 OF THE NOT-FOR-PROFIT CORPORATION LAW. A MAJORITY OF THE VOTING MEMBERSHIP OF THE COMMITTEE SHALL CONSTITUTE A QUORUM. DURING THIS REPORTING YEAR, ALL MEMBERS OF THE EXECUTIVE COMMITTEE WERE TRUSTEES. THE EXECUTIVE COMMITTEE IS AUTHORIZED TO: (I) REVIEW THE BUDGET AND FINANCIAL PLAN FOR CORNELL UNIVERSITY, EXCEPT FOR WEILL CORNELL MEDICAL COLLEGE, AND TO SUBMIT THE PLAN, WITH RECOMMENDATIONS, FOR FULL BOARD REVIEW; (II) REVIEW THE PRESIDENT'S PLAN FOR THE UNIVERSITY'S PROPERTIES AND INVESTMENTS; (III) REVIEW AND APPROVE THE PRESIDENT'S COMPENSATION; (IV) REVIEW AND APPROVE COMPENSATION AND BENEFIT POLICIES FOR ALL UNIVERSITY PERSONNEL; (V) ELECT THE DEANS, DIRECTORS AND OTHER HEADS OF THE COLLEGES, SCHOOLS OR OTHER ACADEMIC UNITS, ALL UPON RECOMMENDATION OF THE PROVOST OR PROVOST FOR MEDICAL AFFAIRS, AS APPROPRIATE, AND WITH THE CONCURRENCE OF THE PRESIDENT; (VI) PRESCRIBE THE DUTIES OF SUCH OFFICERS AND ADJUST THEIR COMPENSATION, EXCEPT FOR WEILL CORNELL MEDICAL COLLEGE; AND (VII) EXERCISE THE POWERS OF THE BOARD IN ALL MATTERS, EXCEPT THOSE WHICH REQUIRE ACTION BY THE FULL BOARD, BETWEEN MEETINGS OF THE BOARD OF TRUSTEES.
Form 990, Part VI, Line 12a POLICIES RELATED TO LINES 12-14	CORNELL UNIVERSITY HAS ADOPTED POLICIES COVERING THE SUBJECTS OF CONFLICTS OF INTEREST, WHISTLEBLOWERS, AND DOCUMENT RETENTION AND DESTRUCTION, AS WELL AS OTHER SIGNIFICANT POLICIES, EACH OF WHICH IS POSTED ON ITS WEBSITE AT POLICY.CORNELL.EDU. THE CORNELL UNIVERSITY POLICY PROMULGATION PROCESS WAS ESTABLISHED IN 1991. THE CURRENT POLICY PROMULGATION PROCESS DOES NOT REQUIRE THAT EACH SPECIFIC POLICY BE APPROVED BY THE BOARD OF TRUSTEES OR THAT THE LITERAL AUTHORITY TO PROMULGATE POLICY WAS DELEGATED; HOWEVER, CORNELL TAKES A SUBSTANTIATED POSITION THAT THE AUTHORITY TO PROMULGATE POLICIES WAS DELEGATED TO EACH EXECUTIVE BY THE AUDIT COMMITTEE IN 1991.
Form 990, Part VI, Line 16a PROCEDURES FOR PARTICIPATION IN JOINT VENTURES	THE UNIVERSITY HAS NUMEROUS CONTROLS IN PLACE TO ENSURE THAT ANY INVESTMENT IN, CONTRIBUTION OF ASSETS TO, OR PARTICIPATION IN A JOINT VENTURE OR SIMILAR ARRANGEMENT WITH A TAXABLE OR NON-TAXABLE ENTITY ARE IN FULL COMPLIANCE WITH UNIVERSITY POLICIES, INCLUDING, BUT NOT LIMITED TO, THE POLICIES ON 1) TRANSACTION AUTHORITY AND PAYMENT APPROVAL AND 2) UNRELATED BUSINESS INCOME TAX. COMPLIANCE WITH THE UNIVERSITY'S POLICIES SERVES TO PROTECT THE ORGANIZATIONS EXEMPT STATUS.
Form 990, Part VI, Line 7a Members or stockholders electing members of governing body	PURSUANT TO THE UNIVERSITY'S CHARTER, THE BOARD OF TRUSTEES CONSISTS OF 64 MEMBERS. OF THIS NUMBER, THE GOVERNOR, THE TEMPORARY PRESIDENT OF THE SENATE, THE SPEAKER OF THE ASSEMBLY, AND THE PRESIDENT OF THE UNIVERSITY ARE EX OFFICIO TRUSTEES DURING THEIR TERMS OF OFFICE. FURTHER, THE ELDEST LINEAL DESCENDANT OF EZRA CORNELL IS APPOINTED AS A TRUSTEE FOR HIS OR HER LIFE. THE GOVERNOR ALSO APPOINTS THREE TRUSTEES. ADDITIONALLY, ACADEMIC FACULTY APPOINT TWO MEMBERS, THE STUDENT BODY APPOINTS TWO MEMBERS, AND THE NON-ACADEMIC STAFF APPOINT ONE MEMBER AND THE ALUMNI ELECT EIGHT MEMBERS, AND THE GOVERNOR APPOINTS THREE MEMBERS. ALL REMAINING TRUSTEES ARE ELECTED BY THE BOARD OF TRUSTEES.
Form 990, Part VI, Line 11b Review of form 990 by governing	IN ADVANCE OF FILING, THE UNIVERSITY PRESENTS A DRAFT OF FORM 990 TO THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES AT THEIR SPRING MEETING WHICH GENERALLY OCCURS IN MARCH OF EACH YEAR. FURTHER, PRIOR TO THE SPRING AUDIT COMMITTEE MEETING, ALL VOTING MEMBERS OF THE BOARD OF TRUSTEES ARE NOTIFIED OF MATERIALS BEING REVIEWED BY THE COMMITTEE AND A DRAFT FORM 990 IS INCLUDED IN THIS NOTIFICATION. IF ANY CHANGES ARE MADE, PRIOR TO FILING, THE FINAL 990 IS POSTED TO THE BOARD OF TRUSTEE'S PASSWORD-

body	PROTECTED WEBSITE. AN EMAIL NOTIFICATION IS SENT TO ALL VOTING MEMBERS OF THE BOARD OF TRUSTEES INFORMING THEM THAT CHANGES HAVE BEEN MADE WITH A LINK TO THE SECURE WEBSITE.
Form 990, Part VI, Line 12c Conflict of interest policy	INFORMATION ON MONITORING CONFLICT OF INTEREST: UNDER THE UNIVERSITY'S CONFLICT OF INTEREST POLICY, OFFICERS, DIRECTORS, AND OTHER KEY EMPLOYEES AND FACULTY MEMBERS MUST FILE AN ANNUAL CONFLICT OF INTEREST STATEMENT. ANY CONFLICT IDENTIFIED IS REPORTED TO THE APPROPRIATE OFFICE RESPONSIBLE FOR MANAGING THE CONFLICT, SUCH AS THE REAL ESTATE OFFICE FOR REAL ESTATE MATTERS. THIS PROCEDURE IS DESIGNED TO HELP ENSURE THAT SUCH TRANSACTIONS ARE SUBJECT TO ADDITIONAL REVIEW AND AUTHORIZATION. ANY MEMBER OF THE BOARD OF TRUSTEES, BOARD OF FELLOWS, AN OFFICER OF THE CORPORATION, OR OTHER SENIOR ADMINISTRATOR MUST REPORT ANNUALLY, IN WRITING, ANY EXTERNAL INTERESTS, OR THOSE OF A FAMILY MEMBER OR ASSOCIATE, TO THE VICE PRESIDENT AND GENERAL COUNSEL AND THE SECRETARY OF THE CORPORATION. THE VICE PRESIDENT AND GENERAL COUNSEL WILL ADVISE THE AUDIT COMMITTEE OF THE BOARD OF TRUSTEES REGARDING SUCH MATTERS AS NECESSARY INCLUDING DETERMINING WHETHER A CONFLICT OF INTEREST EXISTS AND HOW CORNELL UNIVERSITY SHOULD BEST MANAGE A CONFLICT OF INTEREST. AN INDIVIDUAL IS CONSIDERED TO HAVE A CONFLICT OF INTEREST WHEN HE OR SHE, A MEMBER OF HIS OR HER FAMILY, OR AN ASSOCIATE (TO HIS OR HER PRESENT KNOWLEDGE) EITHER: (1) HAS AN EXISTING OR POTENTIAL SIGNIFICANT FINANCIAL INTEREST OR OTHER MATERIAL INTEREST OR RELATIONSHIP THAT IMPAIRS OR MIGHT APPEAR TO IMPAIR THE INDIVIDUAL'S INDEPENDENCE AND OBJECTIVITY IN THE DISCHARGE OF HIS OR HER RESPONSIBILITIES TO THE UNIVERSITY; OR (2) MAY RECEIVE A FINANCIAL OR OTHER MATERIAL BENEFIT FROM INFORMATION CONFIDENTIAL TO THE UNIVERSITY. TYPICALLY, A CONFLICT OF INTEREST MAY ARISE WHEN AN INDIVIDUAL HAS THE OPPORTUNITY TO INFLUENCE THE UNIVERSITY'S BUSINESS, ADMINISTRATIVE, ACADEMIC, OR OTHER DECISIONS IN WAYS THAT COULD LEAD TO PERSONAL GAIN OR ADVANTAGE OF ANY KIND. UPON FULL REPORTING, THE UNIVERSITY MAY APPROVE A TRANSACTION OR AFFILIATION, PROVIDED THAT THE CONFLICT CAN BE MANAGED. IN MANY CASES, THE CONFLICT CAN BE MANAGED THROUGH DISCLOSURE. IN SOME CASES, THE INDIVIDUAL MAY BE REQUIRED TO REPORT ON THE CONFLICT ANNUALLY. THE UNIVERSITY WILL DISAPPROVE THE TRANSACTION OR AFFILIATION IF A CONFLICT OF INTEREST IS INVOLVED THAT CANNOT BE MANAGED.
Form 990, Part VI, Line 15a Process to establish compensation of top management official	THE UNIVERSITY HAS FORMAL PROCEDURES TO AUTHORIZE AND MANAGE COMPENSATION ISSUES. THE PROCEDURES IDENTIFIED BELOW APPLY TO ALL OFFICERS; ALL FORMER OFFICERS WHO CONTINUE TO PROVIDE SERVICES TO THE INSTITUTION AS A WHOLE; AND ALL EMPLOYEES WHOSE COMPENSATION EXCEEDS A PRE-ESTABLISHED THRESHOLD. THE VICE PRESIDENT AND CHIEF HUMAN RESOURCES OFFICER'S (VP) OFFICE DEVELOPS THE LIST OF INDIVIDUALS SUBJECT TO REVIEW AND OBTAINS COMPARATIVE DATA FROM EXTERNAL, INDEPENDENT CONSULTING FIRMS. ANY PROPOSED COMPENSATION THAT EXCEEDS MARKET BENCHMARKS IS REVIEWED BY A SEPARATE CONSULTING FIRM FOR REASONABLENESS AND THE CONCLUSIONS FROM THESE OPINION LETTERS, AS WELL AS THE MARKET DATA, ARE SHARED WITH THE COMPENSATION COMMITTEE. THE VP AND HER INTERNAL STAFF DEVELOP FORMAL PRESENTATIONS FOR THE COMPENSATION COMMITTEE AND THE EXECUTIVE COMMITTEE OF THE BOARD. THE COMPENSATION COMMITTEE REVIEWS THE INFORMATION, MODIFIES IT IF DEEMED APPROPRIATE, APPROVES CASES PER ITS DELEGATED AUTHORITY, AND INFORMS THE EXECUTIVE COMMITTEE OF THOSE APPROVALS. THE COMPENSATION COMMITTEE RECOMMENDS COMPENSATION FOR CASES EXCEEDING ITS AUTHORITY FOR FINAL REVIEW AND APPROVAL TO THE EXECUTIVE COMMITTEE OF THE BOARD. IN ADDITION, THE UNIVERSITY MAINTAINS CONTEMPORANEOUS WRITTEN RECORDS OF THE PROCEDURES THAT, TOGETHER WITH THE FOREGOING, GIVE RISE TO A REBUTTABLE PRESUMPTION OF REASONABLENESS. NOTE: COMPENSATION PROPOSALS WHICH OCCUR OUTSIDE THE SPRING TIMELINE AND REQUIRE COMPENSATION COMMITTEE AND/OR EXECUTIVE COMMITTEE APPROVAL ARE PRESENTED FOR REVIEW AND APPROVAL IN PRIVATE SESSION OF THE APPROPRIATE COMMITTEE. IF THERE IS DISCRETIONARY COMPONENT OF COMPENSATION, IT IS LIMITED BY AMOUNT, PERCENTAGE, OR OTHER CLEARLY SPECIFIED CRITERIA.
Form 990, Part VI, Line 15b Process to establish compensation of other employees	SEE FORM 990, PART VI, LINE 15A DISCLOSURE
Form 990, Part VI, Line 19 Required documents available to the public	THE UNIVERSITY'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND AUDITED FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC VIA THE UNIVERSITY'S WEBSITE.
Form 990, Part VIII, Line 1h	THE CORNELL UNIVERSITY FOUNDATION IS A DONOR ADVISED FUND PROVIDING A SERVICE FOR CORNELL ALUMNI AND FRIENDS WHO WISH TO MAKE CHARITABLE GIFTS THROUGH THE STRUCTURE OF A DONOR-ADVISED FUND. AMOUNTS GRANTED FROM THIS FOUNDATION TO CORNELL UNIVERSITY HAVE BEEN INCLUDED IN THE CONTRIBUTION TOTAL FOR CORNELL UNIVERSITY BEGINNING WITH THE 2014 FORM 990.
Form 990, Part VIII, Line 2f Other Program Service Revenue	- Total Revenue: XXX-XX-XXXX, Related or Exempt Function Revenue: XXX-XX-XXXX, Unrelated Business Revenue: 2339799, Revenue Excluded from Tax Under Sections 512, 513, or 514: XXX-XX-XXXX;
Form 990, Part XI, Line 9 Other changes in net assets or fund balances	PENSION & POST RETIREMENT CHANGES - 13856880; CHANGE IN FMV OF SPLIT INTEREST AGREEMENTS - 4516873; OTHER CHANGES IN NET ASSETS - -9228662;

Schedule C, Part II-B, Line 1i DETAILED DESCRIPTION OF THE LOBBYING ACTIVITY	IN ADDITION TO MEETING WITH GOVERNMENT OFFICIALS TO ADVANCE THE INTERESTS OF HIGHER EDUCATION IN GENERAL AND UNIVERSITY-BASED RESEARCH ACTIVITIES IN PARTICULAR, THE UNIVERSITY IS A MEMBER OF KEY ORGANIZATIONS THAT ALSO LOBBY ON BEHALF OF ISSUES AFFECTING HIGHER EDUCATION.
Schedule F, Part I	THE INVESTMENTS DISCLOSURES IN SCHEDULE F, PART I, INDICATE WHERE EXTERNAL INVESTMENT FUNDS ARE INCORPORATED OR OTHERWISE DOMICILED. ACTUAL UNDERLYING INVESTMENTS ARE TYPICALLY MADE IN OTHER REGIONS OF THE WORLD.
Schedule F, Part I, Line 3(f)	THE AUDITED FINANCIAL STATEMENTS ARE PREPARED UNDER THE ACCRUAL METHOD. ACCORDINGLY, THE REVENUE AND EXPENSES REPORTED IN THE FORM 990 AND ITS SUPPORTING SCHEDULES, INCLUDING THE FOREIGN EXPENDITURES REPORTED ON SCHEDULE F, PART I, LINE 2, COLUMN F, ARE REPORTED UNDER THE ACCRUAL METHOD.
Schedule F, Part III	THE AMOUNTS REPORTED ON SCHEDULE F, PART III ARE ALL TRAVEL GRANTS AND SCHOLARSHIP, FELLOWSHIP, AND GRANT FUNDING PROVIDED TO STUDENTS FOR FURTHERING THEIR EDUCATION OUTSIDE OF THE U.S., WHETHER IT BE TOWARD A DEGREE OR FOR STUDENT RESEARCH AND EDUCATIONAL STUDIES.
FORM 990, PART VIII, PART IX AND PART X	CURRENT YEAR REVENUE AND EXPENSE PRESENTS DATA OF CORNELL UNIVERSITY DECONSOLIDATED ON EACH LINE FROM ITS RELATED ORGANIZATIONS THAT ARE INCLUDED IN CORNELL'S CONSOLIDATED FINANCIAL STATEMENTS. BOTH THE BEGINNING OF YEAR AND END OF YEAR BALANCE SHEETS FOR CORNELL UNIVERSITY HAVE BEEN PRESENTED DECONSOLIDATED FROM THE RELATED ORGANIZATIONS INCLUDED IN CORNELL'S CONSOLIDATED FINANCIAL STATEMENTS.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Cat. No. 51056K

Schedule O (Form 990) 2022

Additional Data[Return to Form](#)**Software ID:** 22016089**Software Version:** 2022v5.0

efile Public Visual Render		ObjectID: 202401319349304360 - Submission: 2024-05-10		TIN: 15-0532082	
SCHEDULE R (Form 990)		Related Organizations and Unrelated Partnerships			OMB No. 1545-0047
					2022
Department of the Treasury Internal Revenue Service					
Name of the organization Cornell University					Employer identification number 15-0532082

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) CORNELL UNIVERSITY FOUNDATION UK LTD	UK DONATIONS	UK	115,384	7,504	CORNELL UNIVERSITY
(2) LLENROC GLOBAL LLC 300 CCC BLDG 235 GARDEN AV ITHACA, NY 14853 47-5629659	SUPPORT ORG	NY	0	16,196	CORNELL UNIVERSITY
(3) WEILL CORNELL INTERNATIONAL LLC 445 E69TH STREET NEW YORK, NY 10021 84-1768308	SUPPORT ORG	NY	0	0	CORNELL UNIVERSITY
(4) CORNELL GRADUATE HOTEL MEZZ LENDER LLC 377 PINE TREE RD ITHACA, NY 14850 83-2647810	SUPPORT ORG	DE	582,306	0	CORNELL UNIVERSITY

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)CORNELL CENTER OF NEW YORK 6 EAST 44TH ST NEW YORK, NY 10017 16-1301416	SOCIAL CLUB	NY	501(c)(7)		CORNELL UNIV	Yes	
(2)MRSI MANAGEMENT INC 575 LEXINGTON AVE NEW YORK, NY 10022 13-3366821	MEDICAL SERV	NY	501(c)(3)	Type II	CORNELL UNIV	Yes	
(3)CORNELL REAL PROPERTY SERVICES INC 15 THORNWOOD DR ITHACA, NY 14850 16-1450535	PROPERTY SERV	NY	501(c)(3)	Type III-O	CORNELL UNIV	Yes	
(4)CORNELL RESEARCH FOUNDATION INC CORNELL UNIV DAY HALL ITHACA, NY 14850 16-6050703	HOLDS IP PROP	NY	501(c)(2)		CORNELL UNIV	Yes	
(5)SAMUEL CURTIS JOHNSON FOUNDATION 130 SENECA PLACE ITHACA, NY 14850 22-2572815	SUPPORT ORG	NY	501(c)(3)	Type I	CORNELL UNIV	Yes	
(6)CORNELL UNIVERSITY FOUNDATION 130 SENECA PLACE ITHACA, NY 14850 22-2848738	SUPPORT ORG	NY	501(c)(3)	Type I	CORNELL UNIV	Yes	
(7)ROBERT J MIN MD PC 575 LEXINGTON AVE NEW YORK, NY 10022 13-3366820	MEDICAL SERV	NY	501(c)(3)	10	CORNELL UNIV	Yes	
(8)THE FRNDS OF THE CORNELL LAB OF ORN INC 1209 ORANGE ST WILMINGTON, DE 19801 46-1979945	SUPPORT ORG	DE	501(c)(3)	Type I	NA		No
(9)NY WEILL CORNELL MEDICAL CTR FUND INC 575 LEXINGTON AVENUE SUITE 9TH NEW YORK, NY 10022 13-6094042	SUPPORT ORG	NY	501(c)(3)	Type I	CORNELL UNIV	Yes	
(10)CORNELL MEDICAL BENEFITS TRUST 10 S DEARBORN ILL-0117 CHICAGO, IL 60603 16-1457001	SUPPORT ORG	NY	501(c)(3)	Type I	CORNELL UNIV	Yes	
(11)CORNELL EDUCATION RESEARCH FOUNDATION 4TH FL DLF PL DIST CTR SAKET NEW DELHI, IN 10017	SUPPORT ORG	IN	501(c)(3)		NA		No
(12)CORNELL UNIVERSITY FDN HONG KONG LTD	SUPPORT ORG	HK	501(c)(3)		CORNELL UNIV	Yes	

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.										
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)

Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign country)	Direct controlling entity	Predominant income(related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of-year assets	Disproportionate allocations?		Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	General or managing partner?		Percentage ownership
							Yes	No		Yes	No	
(1) HUDSON CORNELL RESIDENTIAL JV 826 BROADWAY NEW YORK, NY 10003 47-3978608	REAL ESTATE	NY	CORNELL UNIVERSITY	Related	10,791,483	118,795,819		No	0		No	86.59 %
(2) CAYUGA 1993 LP 555 MAIN ST RACINE, WI 53403 39-1759702	INVESTMENTS	WI	CORNELL UNIVERSITY	Related	1,102,176	13,137,877		No	0		No	62.79 %
(3) CAYUGA VENTURE FUND IV LP 15 THORNWOOD DRIVE ITHACA, NY 14850 27-3829885	INVESTMENTS	NY	CORNELL UNIVERSITY	Related	-482,781	5,530,141		No	0		No	51.94 %
(4) COHEN & STEERS GLOBAL REALTY FOCUS FUND LP 280 PARK AVENUE NEW YORK, NY 10017 83-2982881	INVESTMENTS	NY	CORNELL UNIVERSITY	Related	-7,255,250	72,642,530		No	0		No	54.71 %
(5) ARES INCOME OPPORTUNITY FUND LP 2000 AVENUE OF THE STARS LOS ANGELES, CA 90067 81-3095041	INVESTMENTS	CA	CORNELL UNIVERSITY	Related	3,516,279	37,439,119		No	0		No	73.44 %
(6) STATE STREET MSCI EMERGING MARKETS EX CHINA NON-LENDING COMMON TRUST FUND ONE IRON STREET BOSTON, MA 02210 85-2197958	INVESTMENTS	MA	CORNELL UNIVERSITY	Unrelated	466,199	0		No	0		No	92.77 %

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
(1)LLENROC REAL ESTATE BROKERAGE INC 15 THORNWOOD DR ITHACA, NY 14850 16-1450466	REAL ESTATE	NY	CORNELL UNIVERSITY	C Corporation	24,052	103,516	100 %	Yes	
(2)UNIVERSITY VETERINARY SPECIALISTS INC 800 CANAL ST STAMFORD, CT 06902 27-2461725	VET SERVICES	CT	CORNELL UNIVERSITY	C Corporation	25,908,190	12,519,531	100 %	Yes	
(3)EZRA BEIJING BUSINESS CONSULTING CO LTD 12TH FL BLDG B JIANGUOMENWAI ST BEIJING CH	SUPPORT ORG	CH	na	C Corporation	1,176,148	1,522,306	100 %	Yes	
(4)CORNELL IN INDIA PRIVATE LIMITED	SUPPORT ORG	IN	NA	C Corporation	298,569	154,181	100 %	Yes	
(5)TOWER INNOVATIVE LEARNING SOLUTIONS INC 950 DANBY ROAD ITHACA, NY 14850 16-1593492	DIST LEARNING	NY	CORNELL UNIVERSITY	C Corporation	0	0	100 %	Yes	
(6)CHARITABLE REMAINDER TRUSTS (46)	INVESTMENT	NY	CORNELL UNIVERSITY					Yes	
(7)CHARITABLE LEAD TRUST (7)	INVESTMENT	NY	CORNELL UNIVERSITY					Yes	
(8)KEPOS CARBON TRANSITION FUND LTD MAPLES CORPORATE SERVICES LTD PO BOX 309 UGLAND HOUSE GRAND CAYMAN KY11104 CJ	INVESTMENTS	CJ	CORNELL UNIVERSITY	C Corporation	2,092,762	38,055,867	55.46 %	Yes	
(9)EMH GROWTH FUND II (FEEDER) SCSP 3 rue Gabriel Lippmann Munsbach L5365 LU	INVESTMENTS	LU	CORNELL UNIVERSITY	C Corporation	-408,551	5,436,064	55.1 %	Yes	

Schedule R (Form 990) 2022

Schedule R (Form 990) 2022

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.										Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?											
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity										1a	Yes
b Gift, grant, or capital contribution to related organization(s)										1b	No
c Gift, grant, or capital contribution from related organization(s)										1c	Yes
d Loans or loan guarantees to or for related organization(s)										1d	Yes
e Loans or loan guarantees by related organization(s)										1e	No
f Dividends from related organization(s)										1f	Yes
g Sale of assets to related organization(s)										1g	No
h Purchase of assets from related organization(s)										1h	No
i Exchange of assets with related organization(s)										1i	No

j	Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	Yes	
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l	Yes	
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes	
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o	Sharing of paid employees with related organization(s)	1o	Yes	
p	Reimbursement paid to related organization(s) for expenses	1p	Yes	
q	Reimbursement paid by related organization(s) for expenses	1q	Yes	
r	Other transfer of cash or property to related organization(s)	1r		No
s	Other transfer of cash or property from related organization(s)	1s	Yes	

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
1) CORNELL UNIVERSITY FOUNDATION	C	10,291,559	FMV
2) SAMUEL CURTIS JOHNSON FOUNDATION	C	2,839,507	FMV
3) UNIVERSITY VETERINARY SPECIALISTS INC	F	1,800,000	FMV
4) FRIENDS OF THE LAB OF ORNITHOLOGY	C	1,783,000	FMV
5) HUDSON CORNELL RESIDENTIAL JV LLC	K	1,376,955	FMV
6) HUDSON CORNELL RESIDENTIAL JV LLC	A	225,000	FMV
7) HUDSON CORENLL RESIDENTIAL JV LLC	S	1,599,330	FMV
8) HUDSON CORNELL RESIDENTIAL JV LLC	Q	177,678	FMV
9) EZRA (BEIJING) BUSINESS CONSULTING CO LTD	M	1,044,944	FMV
10) CORNELL IN INDIA PRIVATE LIMITED	M	297,422	FMV
11) CORNELL UNIVERSITY FOUNDATION HONG KONG LTD	C	59,097	FMV
12) CORNELL CENTER OF NEW YORK	A	44,340	FMV
13) CORNELL CENTER OF NEW YORK	D	445,206	FMV

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

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Schedule R (Form 990) 2022

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Return Reference	Explanation
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Schedule R (Form 990) 2022

Additional Data

Return to Form

Software ID: 22016089
Software Version: 2022v5.0