

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

APR 29 1997

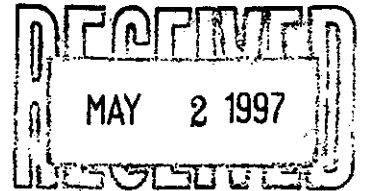
Employer Identification Number:  
52-1789016

DLN:  
17053025987007

Contact Person:  
D. A. DOWNING

Contact Telephone Number:  
(513) 241-5199

Our Letter Dated:  
October 1992  
Addendum Applies:  
No



AMERICAN ACADEMY FOR LIBERAL  
EDUCATION  
C/O CELIA ROADY  
1015 18TH ST NW STE 204  
WASHINGTON, DC 20036-5203

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script that reads "C. Ashley Bullard".

District Director

Letter 1050 (DO/CG)

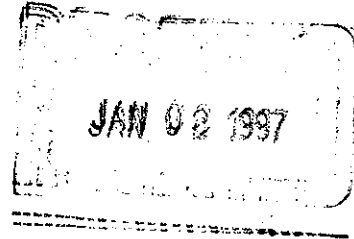


Internal Revenue Service  
District Director  
Internal Revenue Service Center  
P.O. Box 192  
Covington KY 41012-0192

Department of the Treasury  
SeqNr: 00 51  
AR Ltr 1046 ALS EO

Date: December 1, 1996

Received in PGO



AMERICAN ACADEMY FOR LIBERAL *Education*  
ION  
% CELIA ROADY  
1015 18TH STREET NW SUITE 204  
WASHINGTON DC 20036-5203153

EIN: 52-1789016  
Advance Ruling Period Ended: December 31, 1996

**Advance Ruling Follow-up**

Dear Sir or Madam:

Our letter dated September 1992, stated that we had determined your organization is exempt under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) and that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in sections 170(b)(1)(A)(vi) and 509 (a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate that your advance ruling period ends on December 31, 1996. Your exempt status as an organization described in section 501(c)(3) is still in effect. However, to establish that you are a publicly supported organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please complete the attached Form 8734, Support Schedule for Advance Ruling Period, for each of the tax years in your advance ruling period.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance ruling period.

If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps, in a timely manner, to secure the determination you requested. Under section 7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgment in the matter under judicial proceedings.

If you have any questions please contact Dorothy Downing between the hours of 8 A.M. and 3:30 p.m. Eastern Standard Time at (513) 684-3957 for assistance. If you prefer to write please include a copy of this letter.

Thank you for your cooperation.

Sincerely yours

C. Ashley Bullard  
District Director

Enclosures: Copy of this letter  
Letter 1046 Attachment  
Form 8734

AR Ltr 1046 ALS/

Entered in P

Date: March 8, 1993

Employment Identification Number:

52-1789016

Person to Contact:

J. CAIN

Contact Telephone Number:

(410) 962-6058

Internal Revenue Code Section: 501(c)(3)

509(a)(1) & 170(b)(1)(A)(vi)

Advance Ruling Ltr's: 12-96

American Academy For Liberal Education  
1015 18th Street, N.W., Suite 204  
Washington, D.C. 20036

Thank you for submitting the information shown below or on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

*H.G. Lightower*

District Director

<u>Item Changed</u>	<u>From</u>	<u>To</u>
Name Changed	The National Academy for the Advancement of Liberal Education	As Shown Above
Address Changed	1250 Connecticut Ave. N.W., 4th Floor Washington, D.C. 20036-2613	As Shown Above

\* Added new name to IRS Publication 78

LAW OFFICES  
**WEBSTER, CHAMBERLAIN & BEAN**  
1747 PENNSYLVANIA AVENUE, N.W.  
WASHINGTON, D.C. 20006  
(202) 785-9500  
FAX: (202) 835-0243

Entered in PCG

GEORGE D. WEBSTER  
J. COLEMAN BEAN  
ARTHUR L. HEROLD  
ALAN P. RYE  
EDWARD D. COLEMAN  
BURNETT VAN KIRK  
FRANK M. NORTHAM  
GERARD P. PANARO  
JOHN W. HAZARD, JR.  
CHARLES M. WATKINS  
HUGH K. WEBSTER  
DAVID P. GOCH  
TIMOTHY W. SMITH

OF COUNSEL  
CHARLES E. CHAMBERLAIN

February 25, 1993

Internal Revenue Service  
CSU; Room 817  
P.O. Box 13163  
Baltimore, Maryland 21203

Re: EIN: 52-1789016

Dear Sir or Madam:

This is to inform you that THE NATIONAL ACADEMY FOR THE ADVANCEMENT OF LIBERAL EDUCATION has changed its name to: AMERICAN ACADEMY FOR LIBERAL EDUCATION. Enclosed is the Certificate of Amendment reflecting this change. The purposes of the organization will remain the same and will be unaffected by the name change.

The address of the organization has also been changed to:

1015 18th Street, NW  
Suite 204  
Washington, DC 20036

Please issue an updated determination letter and reflect the name change in IRS Publication 78.

If there are any questions, please let me know.

Very truly yours,

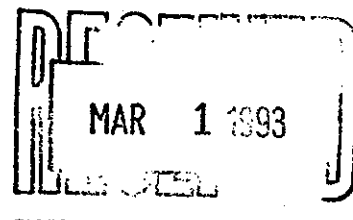


Hugh K. Webster

HKW:vys  
Enclosure  
HKWlra.087

cc: Dr. Jeffrey C. Wallin

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS  
BUSINESS REGULATION ADMINISTRATION



C E R T I F I C A T E

THIS IS TO CERTIFY that all applicable provisions of the DISTRICT OF COLUMBIA NONPROFIT CORPORATION ACT have been complied with and accordingly, this CERTIFICATE of AMENDMENT is hereby issued to

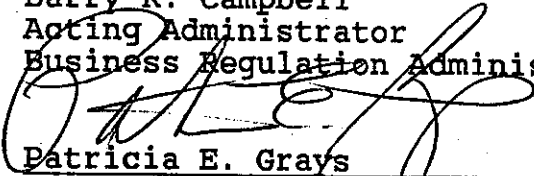
THE NATIONAL ACADEMY FOR THE ADVANCEMENT OF LIBERAL EDUCATION

Name Change To  
AMERICAN ACADEMY FOR LIBERAL EDUCATION

as of February 25th , 1993 .

Joan Parrott-Fonseca  
Acting Director

Barry K. Campbell  
Acting Administrator  
Business Regulation Administration

  
Patricia E. Grays  
Assistant Superintendent of Corporations  
Corporations Division

Sharon Pratt Kelly  
Mayor

FILED

FEB 25 1993

ARTICLES OF AMENDMENT  
TO THE  
ARTICLES OF INCORPORATION  
OF

BY: WCA

THE NATIONAL ACADEMY FOR THE ADVANCEMENT OF LIBERAL EDUCATION

TO: The Department of Consumer and Regulatory Affairs  
Washington, D.C.

Pursuant to the provisions of the District of Columbia Non-Profit Corporation Act, District of Columbia Code, Title 29, Chapter 5, the undersigned adopts the following Articles of Amendment to its Articles of Incorporation:

FIRST: The name of the corporation is: THE NATIONAL ACADEMY FOR THE ADVANCEMENT OF LIBERAL EDUCATION

SECOND: The following amendment to the FIRST Article of the Articles of Incorporation was adopted by the Corporation in the manner prescribed by the District of Columbia Non-Profit Corporation Act:

The name of the Corporation is: AMERICAN  
ACADEMY FOR LIBERAL EDUCATION

THIRD: There are no members having voting rights.

FOURTH: The amendments were adopted at a meeting of the Board of Directors held on January 15, 1993, and received the vote of all of the Directors in office, there being no members having voting rights in respect thereof.

THE NATIONAL ACADEMY FOR THE  
ADVANCEMENT OF LIBERAL  
EDUCATION

Attest:

Ny K. Webster  
Assistant Secretary

2/15/93  
Date

By: Jeffrey C. Wallin  
Dr. Jeffrey C. Wallin  
President

2/15/93  
Date

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
31 HOPKINS PLAZA  
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Entered in PCG

Date OCT 5 1992

THE NATIONAL ACADEMY FOR THE  
ADVANCEMENT OF LIBERAL EDUCATION  
C/O CELIA ROADY  
GINSBURG FELDMAN & BRESS CHARTERED  
1250 CONNECTICUT AVE NW 700  
WASHINGTON, DC 20036

Employer Identification Number:  
52-1789016

Contact Person:  
MRS K FENTON

Contact Telephone Number:  
(410) 962-9431

Accounting Period Ending:  
December 31

Foundation Status Classification:  
509(a)(1)

Advance Ruling Period Begins:  
April 7, 1992

Advance Ruling Period Ends:  
December 31, 1996

Addendum Applies:  
Yes

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably expect to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, during an advance ruling period you will be treated as a publicly supported organization, and not as a private foundation. This advance ruling period begins and ends on the dates shown above.

Within 90 days after the end of your advance ruling period, you must send us the information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, we will classify you as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, we will classify you as a private foundation for future periods. Also, if we classify you as a private foundation, we will treat you as a private foundation from your beginning date for purposes of section 507(d) and 4940.

Grantors and contributors may rely on our determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you send us the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until we make a final determination of your foundation status.

Letter 1045(DO/CG)

THE NATIONAL ACADEMY FOR THE

If we publish a notice in the Internal Revenue Bulletin stating that we will no longer treat you as a publicly supported organization, grantors and contributors may not rely on this determination after the date we publish the notice. In addition, if you lose your status as a publicly supported organization, and a grantor or contributor was responsible for, or was aware of, the act or failure to act, that resulted in your loss of such status, that person may not rely on this determination from the date of the act or failure to act. Also, if a grantor or contributor learned that we had given notice that you would be removed from classification as a publicly supported organization, then that person may not rely on this determination as of the date he or she acquired such knowledge.

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know all changes in your name or address.

As of January 1, 1984, you are liable for social securities taxes under the Federal Insurance Contributions Act on amounts of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the private foundation excise taxes under Chapter 42 of the Internal Revenue Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Internal Revenue Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Donors may deduct contributions to you only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, gives guidelines regarding when taxpayers may deduct payments for admission to, or other participation in, fundraising activities for charity.

You are not required to file Form 990, Return of Organization Exempt From Income Tax, if your gross receipts each year are normally \$25,000 or less. If you receive a Form 990 package in the mail, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If you are required to file a return you must file it by the 15th day of



THE NATIONAL ACADEMY FOR THE

the fifth month after the end of your annual accounting period. We charge a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty we charge cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. We may also charge this penalty if a return is not complete. So, please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we said in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help us resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

District Director

Enclosure(s):  
Addendum  
Form 872-C