

Internal Revenue Service

Department of the Treasury

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

Return in POG

Center for Public Justice
c/o Doreen Skillen
71 Summerfield Drive
Annapolis, Maryland 21403

Employer Identification Number:
51-0153566

Person to Contact:
Mrs. D. Dorsey

Contact Telephone Number:
(301) 962-9430

Date of Exemption:
July 29, 1975

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

SEP 20 1991

993036

ENTD OCT 04 2000

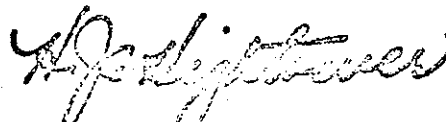
Dear Sir:

Thank you for submitting the Articles of Amendments, which changes the name of your organization from the Association for Public Justice Education Fund to the Center for Public Justice. 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 changes to the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Sincerely yours,



H. J. Hightower
District Director

Internal Revenue Service
District Director

Department of the Treasury

Date:

MAY 6 1980

Our Letter Dated:

FEBRUARY 13, 1980

Person to Contact:

M. P. MILLER

Contact Telephone Number:

886-4722

FFN 368014876 EIN 51-0153566
CASE NO 36011618EO
ASSOCIATION FOR PUBLIC JUSTICE
EDUCATION FUND
200 E RANDOLPH ST STE 5600
CHICAGO, IL 60601

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

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 Internal Revenue Code, because you are an organization of the type described in section ~~170(B)(1)(A)(i)~~*. Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a 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 that resulted in your loss of section ~~170(B)(1)(A)(i)~~* status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section ~~170(B)(1)(A)(i)~~* organization.

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,

Donald E. Berghem

District Director

Address any reply to:

230 S. Dearborn St., Chicago, Illinois 60604

Department of the Treasury

District Director

Internal Revenue Service

Date:

In reply refer to:

SEP 25 1978

EP/EO:SS:I.J.



► Association for Public Justice
Education Fund
c/o Dr. Rockne M. McCarthy
12303 South 69th Court
Palos Heights, IL 60463

Date of Exemption: July 29, 1975
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. 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,

Item Changed

From

To

Name

National Association for
Christian Political
Action (NACPA) Education
& Legal Defense Fund

Association for Public
Justice Education Fund



DO: 36

Internal Revenue Service

Washington, DC 20224

Date:

JUL 29 1975

In reply refer to:

E:EO:T:R:2-5

National Association for Christian
Political Action (NACPA) -
Education and Legal Defense
Fund, Inc.
c/o Dr. Rockne M. McCarthy
12303 S. 69th Court
Palos Heights, Illinois 60463

Key District: Chicago
Accounting Period Ending: December 31
Form 990 Required: ☒ Yes ☐ No
Foundation Status Classification: 509(a)(2)
Advance Ruling Period Ends: December 31, 1979

Gentlemen:

You will be pleased to know that we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

This ruling is based on the information supplied and our assumption that your operations will be as stated. The information you submitted indicates that you were formed to develop and disseminate political theory and thought from a Christian perspective. You intend to sponsor research, writing and study seminars. You also intend to conduct public forums and panel discussions, sponsor speakers, distribute literature, and publish materials.

You anticipate to receive financial support from the general public, Churches and Foundations. Any published materials offered for sale will be at a rate sufficient to cover only the expenditures for its publication.

This ruling is issued on the condition that the proposed amendments to your Articles of Incorporation are filed with and approved by the proper state authorities, and that you provide us with a certified copy for our final approval.

National Association for Christian Political Action (NACPA) -
Education and Legal Defense Fund, Inc.

Additionally, this ruling is issued on the condition that:
a) NACPA will not have use of your assets or utilize your resources for any purpose or activity not permitted under section 501(c)(3) of the Internal Revenue Code; and b) you will not identify yourself with NACPA, nor will you permit NACPA to identify itself with you when soliciting funds or when engaging in any other activity.

We have also based this ruling on the understanding that you must obtain the Service's approval before you undertake any activities or expend any funds in furtherance of a program to support and/or sponsor civil rights litigation.

If your method of operation, purposes, character or sources of support change, you must notify your key District Director so he can consider the effect of the change on your exempt status. You must also inform him of all changes in your name or address.

Because you are a newly created organization that has requested an extended advance ruling under section 509 of the Code, we are not now making a final determination of your foundation status. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in section 509(a)(2).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date referred to above.

Within 90 days after the end of your advance ruling period, you must submit to your key district director 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, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If, however, you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, in the event you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

National Association for Christian Political Action (NACPA) -
Education and Legal Defense Fund, Inc.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. In addition, if you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

Donors may deduct contributions to you as provided in section 170 of the 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.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

National Association for Christian Political Action (NACPA) -
Education and Legal Defense Fund, Inc.

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. 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, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this action. Because this ruling letter could help resolve any questions about your exempt status or foundation status, please keep it in your permanent records.

Thank you for your cooperation.

Sincerely yours,

(signed) Milton Cerny

Milton Cerny
Chief, Rulings Section 2
Exempt Organizations
Technical Branch