

Entered in POC

**Internal Revenue Service**

**Date:** November 8, 2004

**Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201**

**Claremont Inst. for the Study of Statesmanship  
& Polit. Philosophy  
937 W. Foothill Blvd. Ste. E  
Claremont, CA 91711-3304**

**Person to Contact:**

Judy Simonson 31-04016  
Customer Service Specialist

**Toll Free Telephone Number:**

8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

95-3443202

Dear Sir or Madam:

This is in response to your request of August 20, 2004, regarding your organization's address change. We have updated our records as shown above.

In March 1980 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

*Janna K. Skufca*

Janna K. Skufca, Director, TE/GE  
Customer Account Services

## Internal Revenue Service

Department of the Treasury

District  
Director

Entered in PCS

P.O. Box 2350 Los Angeles, Calif. 90053

Claremont Inst for the Study of  
Statesmanship & Polit Philosophy  
250 W First St. Ste. 330  
Claremont, CA 91711-4744

Person to Contact:  
L. Barragan  
Telephone Number:  
213-894-2336  
Refer Reply to:  
EO- EOTPA 082296  
Date:

AUG 22 1996

EIN: 95-3443202

Gentlemen:

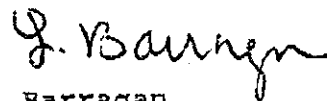
This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate that this organization was recognized to be exempt from Federal income tax in March 1980 as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in section 509(a) of the Code, because it is an organization described in Section 170(b)(1)(A)(vi).

The exempt status for the determination letter issued in March 1980 continues to be in effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,



L. Barragan  
Disclosure Assistant

Internal Revenue Service  
District Director

*Cum List 9/92  
p. 358*

Department of the Treasury

Entered in PCG

Date:

05.31.85

Our Letter Dated:

March 10, 1980

Person to Contact:

R. Howard

Contact Telephone Number:

(213) 688-4889

Foundation Status Class.:

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

Claremont Institute for the Study of Statesmanship  
and Political Philosophy  
435 Blaisdell Drive  
Claremont, CA 91711

Gentlemen:

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 \* see above. 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 \* see above status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section \* see above 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,

*W.A. Carruth*

District Director

Internal Revenue Service  
District Director

Department of the Treasury

LA:EO: 80 513

Date: 10 MAR 1980

Employer Identification Number:

Accounting Period Ending:  
December 31,

Foundation Status Classification:  
170(b)(1)(A)(vi) and 509(a)(1)

Advance Ruling Period Ends:  
December 31, 1984

Person to Contact:

B. Brewer  
Contact Telephone Number:  
(213) 688-4889

The Claremont Institute for the Study  
of Statesmanship and Political Philosophy  
435 Blaisdale Drive  
Claremont, California 91711

Dear Applicant:

Based on information 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(c)(3) of the Internal Revenue Code.

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 be expected to be a publicly supported organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

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 shown above.

Within 90 days after the end of your advance ruling period, you must submit to us 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 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, you will be classified as a private foundation for future periods. Also, if 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.

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. 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 170(b)(1)(A)(vi) 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 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)(vi) 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)(vi) organization.

...e, please let us know so we can consider the effect of the change on you.  
...empt status and foundation status. Also, you should inform us of all changes in  
our name or address.

Generally, you are not liable for social security (FICA) taxes unless you file  
waiver of exemption certificate as provided in the Federal Insurance Contributions  
Act. If you have paid FICA taxes without filing the waiver, you should call us. 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 excise  
taxes under Chapter 42 of the 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 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 required to file Form 990, Return of Organization Exempt from Income  
Tax, only if your gross receipts each year are normally more than \$10,000. 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, when a return is filed late, unless there is reasonable cause  
for the delay.

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.

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

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

cc: Kathleen Flannery, u/PA  
tkh

Letter 1045(DO) (6-77)