

Internal Revenue Service

Depart

APPENDIX G

District
Director

Entered in POG

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JUL 31 1980

▷ Council for Basic Education
725 15th Street, N.W.
Washington, D.C. 20005

Person to Contact:
F. Buchanan
Telephone Number:
(301) 962-4773
Refer Reply to:
E:EO:7204
Date:

JUL 30 1980

Gentlemen:

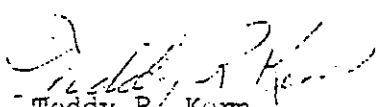
We are pleased to advise you that we have completed our examination of your organization and that you continue to qualify for tax-exempt status. We have also determined that there is no change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

Our examination disclosed, however, that you failed to furnish the names and addresses of all your officers, directors, or trustees with your Form 990. Section 1.6033-2(a)(2)(ii)(g) of the Income Tax Regulations requires that the names and addresses of all officers, directors, or trustees of the organization be included with the Form 990. Please provide this information with your Form 990 in the future.

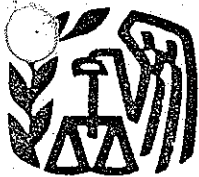
Your Form 990 for the year ending December 1978 is accepted as filed.

Your cooperation during the examination is appreciated.

Sincerely yours,


Teddy R. Kern
District Director

Entered in PCG



Internal Revenue Service
Washington, DC 20224

Date:

10-20-70

In reply refer to:

COUNCIL FOR BASIC EDUCATION
725-15TH STREET N W
WASHINGTON, D C

20005

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "J. A. Zelesky".

Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)



U. S. TREASURY DEPARTMENT

WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON 25, D. C.

AND REFER TO

T:R:PEO -4

VCS

APR 8 1958

Council for Basic Education
208 Union Trust Building
Washington 5, D. C.

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

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No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you should take the matter up with your District Director of Internal Revenue.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

For the purpose of applying this ruling to any period with respect to which the Internal Revenue Code of 1954 is not applicable, any reference herein to a provision of the 1954 Code shall be deemed a reference to the corresponding provision of the 1939 Code.

The District Director of Internal Revenue, Baltimore, Maryland, is being advised of this action.

Very truly yours,

L. F. Torrey

Chief, ~~RECEIVED~~
Exempt Organizations Branch