

**Internal Revenue Service  
District Director**

Entered in PCG

**Date: June 15, 1999**

**Education and Research Institute**  
800 Maryland Ave NE.  
Washington, DC. 20002

**Department of the Treasury**

**P. O. Box 2508  
Cincinnati, OH 45201**

**Person to Contact:**

Felicia Johnson #31-04013  
Customer Service Representative

**Telephone Number:**

877-829-5500

**Fax Number:**

513-684-5936

**Federal Identification Number:**

52-0993169

Dear Sir or Madam:

This letter is in response to your telephone request for a copy of your organization's determination letter.

Our records indicate that a determination letter issued in January 1975, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is 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, these organizations are not automatically exempt from other federal excise taxes.

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

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

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

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to maximum of \$10,000 in the case of an annual return).

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

This letter affirms your organization's exempt status.

Sincerely,



C. Ashley Bullard  
District Director

Internal Revenue Service  
District Director

*Ann List 9/92  
p. 527*

*(for National Journalism  
Center)*  
Department of the Treasury

Entered in PCG

Date: MAY 12 1983

Date of Exemption:

January 22, 75  
Internal Revenue Code Section: 501(c)(3)

Education and Research Institute  
401 C Street, N.E.  
Suite 301  
Washington, D.C. 20002

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,—

*Teddy R. Kern*

Teddy R. Kern  
District Director

Item Changed

From

To

Name Change

A.C.U. Education & Research Insti. Education & Research Insti.

Address any reply to: 31 Hopkins Plaza, Baltimore, Md. 21201

Department of the Treasury

District Director

Internal Revenue Service

Date:

In reply refer to:

August 9, 1979

EE:FO:7202

> AOU-Education & Research Institute  
600 Pennsylvania Ave. S.E.  
Washington, D.C. 20003

Form Number: 990

Periods Ended: Dec. 1977

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

*Lucas S. Lowrey*  
District Director

Internal Revenue Service  
District Director

Department of the Treasury

Date:

JUN 01 1979

Our Letter Dated:

January 22, 1975  
Person to Contact:

J. Bache  
Contact Telephone Number:  
(301)962-4774

ACU Education & Research Institute  
600 Pennsylvania Avenue, S. E. Suite 207  
Washington, D. C. 20003

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

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

Sincerely yours,

*Gerald G. Portney*

Gerald G. Portney  
District Director