

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Entered

Department of the Treasury

Date: **AUG 04 2006**

FEDERALIST SOCIETY FOR LAW & PUBLIC POLICY
STUDIES

1015 18TH ST NW STE 425
WASHINGTON DC 20036-5221

Person to Contact:

Mrs. Jones 31-03886

Toll Free Telephone Number:

877-829-5500

Employer Identification Number:

36-3235550

Dear Sir or Madam:

This is in response to your request of June 29, 2006, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in July 1983 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(vi).

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.

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

Sincerely,



Cindy Westcott
Manager, Exempt Organizations
Determinations

Internal Revenue Service

Department of the Treasury

District
Director

Entered in POC

MAR 17 1993

Person to Contact: EO:TPA

Telephone Number: 1-800-829-1040
312-435-1040

Refer Reply to: 93-1297

Date: March 12, 1993

RE: EXEMPT STATUS
EIN: 36-3235550

This is in response to the letter, dated March 5, 1993, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in July, 1983, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(1) & 170(b)(1)(A)(vi) of the Internal Revenue Code.

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

If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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 F-990-T.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,

Marilyn H. Day

Marilyn H. Day
District Director

Internal Revenue Service

Department of the Treasury

District
Director

Entered in PCG

THE FEDERALIST SOCIETY FOR LAW
AND PUBLIC POLICY STUDIES
17 NORTH STATE STREET SUITE 1222
CHICAGO, IL 60602

Person to Contact:

S. DUDLEY

Telephone Number:

312-886-4718

Refer Reply to:

EO: 7201:SD

Date: 06 JUL 1983

Employer Identification Number

36-3235550

Advance Ruling Period Ends:

12-31-87

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 509(a)(2) and 170(b)(1)(A)(vi).

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 Section 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 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such

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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 508(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a Section 509(a)(1) organization.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, 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. 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 Section 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 \$25,000. 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.

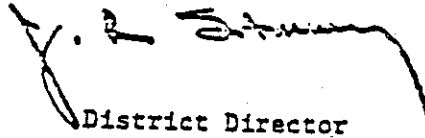
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or 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,



J. R. Starn

District Director

BEGINNING JANUARY 1, 1984 UNLESS
SPECIFICALLY EXCEPTED, YOU MUST
PAY TAXES UNDER FICA: (SOCIAL
SECURITY TAXES) FOR EACH EMPLOYEE
WHO IS PAID \$100.00 OR MORE A YEAR.

Letter 1045(DO) (6-77)