



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

20160524

In reply refer to: 0248206044
June 10, 2015 LTR 4168C 0
13-1837418 000000 00

00018866

BODC: TE

FOUNDATION CENTER
% MS LORENA NOGARA
79 FIFTH AVENUE
NEW YORK NY 10003



009125

Employer Identification Number: 13-1837418
Person to Contact: Ms. Smith
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 01, 2015, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in June 1957.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

Entered

7001362

NOV 19 2007

Internal Revenue Service

Entered

Date: August 16, 2007

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

**FOUNDATION CENTER
% SYBIL LAI ASST CONTROLLER
79 5TH AVE 2ND FL
NEW YORK NY 10003-3034**

**Person to Contact:
KAYE KEYES 17-57095
Customer Service Specialist
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
13-1837418**

Dear Sir or Madam:

This is in response to your request of August 16, 2007, regarding your organization's tax-exempt status.

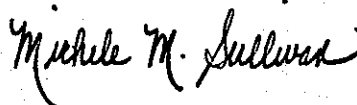
In June 1957 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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,



Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations 1

Internal Revenue Service

Department of the Treasury

District
Director

10 MetroTech Center
625 Fulton Street
Brooklyn, NY 11201

Date: **AUG 08 1997**

Foundation Center

79 5th Avenue
New York, NY
10003-3034

Person to Contact:

Patricia Holub

Contact Telephone Number:

(718) 488-2333

EIN: 13-1837418

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Foundation Center.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

Patricia Holub

Patricia Holub
Manager, Customer
Service Unit

Name of Organization: Foundation Center

Date of Exemption Letter: June 1957

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

1 161 Washington Ave., Albany, N.Y. 12210
2 68 Sewall St., Augusta, Maine 04330
3 JFK Federal Bldg., Boston, Mass. 02203
4 35 Tillary St., Brooklyn, N.Y. 11201

5 34 W. Mohawk St., Buffalo, N.Y. 14202
6 11 Elmwood Ave., Burlington, Vt. 05401
7 450 Main St., Hartford, Conn. 06115

8 P.O. Box 3100, New York, N.Y. 10008
9 80 Daniel St., Portsmouth, N.H. 03801
10 130 Broadway, Providence, R.I. 02903

Department of the Treasury

Address any reply to DISTRICT DIRECTOR at office No. 8



Entered in PCC

District Director Internal Revenue Service

Date:

In reply refer to:

August 2, 1974

AU:F:610:Keneipp

Tel:264-1870

► The Foundation Center
% Ms. Jane Ellenbogen
888 Seventh Avenue
New York, New York 10019

Date of Exemption: June 1957

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,

P. E. Coates

District Director

Item Changed

From

To

Name

The Foundation
Library Center

The Foundation
Center

RECEIVED

AUG 6 1974

Certificate of Amendment dated December 20, 1968.

THE FOUNDATION CENTER

Department of the Treasury
Entered in PCG

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

DECEMBER 1, 1971

▷ FOUNDATION CENTER
444 MADISON AVENUE
NEW YORK, N.Y. 10022



Gentlemen:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation as defined in section 509(a) of the Internal Revenue Code because you are an organization described in the following Code Section:

- ☒ Sec. 509(a)(1)
- ☐ Sec. 509(a)(2)
- ☐ Sec. 509(a)(3)
- ☐ Sec. 509(a)(4)

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

Sincerely yours,

J. J. DeLoach
Chief, Rulings Section
Exempt Organizations Branch

RECEIVED
DEC 6 1971

THE FOUNDATION CENTER

1 161 Washington Ave., Albany, N.Y. 12210
2 68 Sewall St., Augusta, Maine 04330
3 JFK Federal Bldg., Boston, Mass. 02203
4 35 Tillary St., Brooklyn, N.Y. 11201

5 34 W. Mohawk St., Buffalo, N.Y. 14202
6 11 Elmwood Ave., Burlington, Vt. 05401
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Department of the Treasury

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Date:

In reply refer to:

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► The Foundation Center
% Ms. Jane Ellenbogen
888 Seventh Avenue
New York, New York 10019

Date of Exemption: June 1957
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,

P. E. Coates

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Item Changed

From

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Name

The Foundation
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The Foundation
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RECEIVED

AUG 6 1974

Certificate of Amendment dated December 20, 1968.

THE FOUNDATION CENTER



UPPER MANHATTAN

In replying refer to:

AU:F:JGC

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

484 Lexington Avenue
New York 17, New York

JUN 27 1957

The Foundation Library Center
588 Fifth Avenue
New York 36, New York

RECEIVED

JUN 27 1957

FOUNDATION LIBRARY CENTER

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code, 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, Attention: **AU:F:JGC** in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990-A annually, with The District Director, 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 15th day of the fifth month following the close of your annual accounting period.

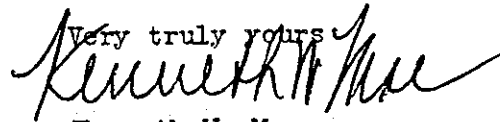
Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 170(b)(1) and (2) of the Code.

Bequests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by section 2055(a) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 2522(a) and (b) of the Code.

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 3121(k)(1) of the Code, no liability is incurred by you for taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of section 3301 of such Act.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which the exemption hereby granted 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.

Very truly yours



Kenneth W. Moe
District Director