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In reply refer to: 0441981549
Apr. 07, 2011 LTR 4168C E0
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FREE CONGRESS RESEARCH AND
EDUCATION FOUNDATION INC
1423 POWHATAN ST STE 2
ALEXANDRIA VA 22314-1389



22287

Employer Identification Number: 52-1096057
Person to Contact: Mr. Ludlow
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Mar. 29, 2011, 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 November 1977.

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 We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

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1423 POWHATAN ST STE 2
ALEXANDRIA VA 22314-1389

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

Sincerely yours,



Rita A. Leete
Accounts Management II

Internal Revenue Service
District Director

Department of the Treasury

Date:

MAY 08 1980

Our Letter Dated:

December 21, 1977

Person to Contact:

F. Limpert

Contact Telephone Number:

(301) 962-4787

Free Congress Research and Education

Foundation, Inc.

6 Library Court, S.E.

Washington, D.C. 20003

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.

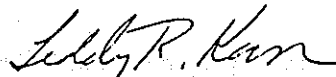
Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your 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.

*Sections 509(a)(1) and 170(b)(1)(A)(vi)

Sincerely yours,



Teddy R. Kern
District Director

cc: Alan P. Dye
Webster & Chamberlain
1747 Pennsylvania Avenue, N.W.
Washington, D.C. 20006

Internal Revenue Service
District Director

Date:

7/23/81

Department of the Treasury

Entered in PCC

Form Number:

990

Periods Ended:

7912

51490-131-01798-0 52-1096057E 52466831
FREE CONGRESS RESEARCH AND EDUCATIO
N FOUNDATION INC 8046
6 LIBRARY COURT S E
WASHINGTON, DC 20003 7912

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.

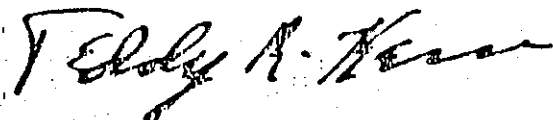
We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,



District Director

Address any reply to:

13163
P.O. Box 538, Baltimore, Md. 21203

Department of the Treasury

District Director

Internal Revenue Service

Date:

DEC 29 1977

In reply refer to:

E.O. 7204; R.E. Reuling

Telephone: 301-962-4773

- ▷ Free Congress Research and Education
Foundation, Inc.
6 Library Court, S.E.
Washington, D.C. 20003

Accounting Period Ending: December 31

Form 990 Required: ☒ Yes ☐ No

Advance Ruling Period Ends: December 31, 1979

Based on the 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 of the type described in section 509(a)(1) & 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 so long as you continue to meet the requirements of the applicable support test. If, however, 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, in the event 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. In addition, 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 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.

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 not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes 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 concerning these taxes, please let us know.

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

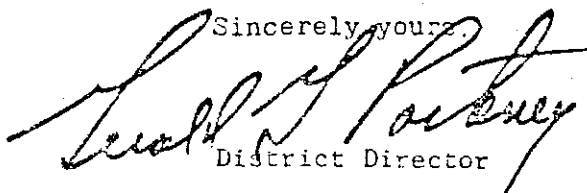
If the yes box at the top of this letter is checked, you are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than ~~\$5,000~~ ^{40,000}. The return is due by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

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. (See attached sheet.)

cc: Mr. Alan P. Dye
Webster & Chamberlain
1747 Pennsylvania Ave.
N.W. Washington, D.C.
20006

Sincerely yours


District Director