

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

Entered in POG

DEPARTMENT OF THE TREASURY

Date: AUG 13 1993

Employer Identification Number:
13-6223604

Contact Person:
MRS. M. SMITH

Contact Telephone Number:
(410) 962-7963

THE FUND FOR AMERICAN STUDIES
1526 18TH ST NW
WASHINGTON, DC 20034-1306

Addendum Applies:
Yes

Dear Applicant:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. 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.

~~This copy is for your letter dated 08/09/93~~

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or 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, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, you should keep it in your permanent records.

THE FUND FOR AMERICAN STUDIES

You are required to make available for public inspection a copy of your exemption application, and supporting documents, and this exemption letter. You are also required to make a copy of your return available for public inspection in accordance with section 6104(d) of the Internal Revenue Code. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, C. B. 454 for additional information.

Guidelines under which private foundations may rely on this determination, for gifts, grants, and contributions made after March 13, 1989, were liberalized and published in Rev. Proc. 89-23, Cumulative Bulletin 1989-1, page 844.

THE FUND FOR AMERICAN STUDIES

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A. J. Lightower

District Director

Enclosure:
Addendum

Internal Revenue Service
District Director

REC'D FEB 24 1967

Department of the Treasury

Date: Feb. 4, 1967

Date of Exemption: Sept. 28, 1967

Entered in PCG

Internal Revenue Code Section: 501(c)(3)

► The Fund for American Studies
1000 16th St., N.W.
Suite 401
Washington, D.C. 20036-5795

Gentlemen:

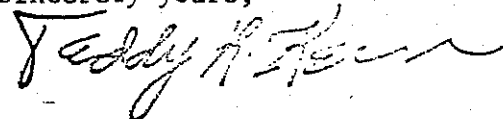
Thank you for submitting the information shown below. We have made it a part of your file.

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,



District Director

Item Changed

From

To

name

The Charles Edison Youth Fund
and
The Charles Edison Memorial
Youth Fund

name shown above

THE FUND FOR AMERICAN STUDIES
formerly The Charles Edison Memorial Youth Fund
Suite 401 • 1000 Sixteenth Street, N.W. • Washington, D.C. 20036 • (202) 293-5092

February 19, 1987

TO: Friends and Supporters

FROM: Sheri L. Schneider

As you know, The Charles Edison Memorial Youth Fund has changed its name to The Fund for American Studies. The enclosed letter from the Internal Revenue Service verifies The Fund's continued tax exempt status under Section 501 (c) (3) of the Internal Revenue Code. Please include this letter in your files.

Department of the Treasury



District Director

Internal Revenue Service

Date:

In reply refer to:

November 20, 1979 | EP:ED:7300

Charles Edison Youth Fund
5272 River Rd. Suite 770
Washington, D. C. 20016

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. Lindsey
District Director

MILBANK, TWEED, HADLEY & McCLOY

1 CHASE MANHATTAN PLAZA
NEW YORK 10003

TELEPHONE: MANHATTAN 2-2660
CABLE ADDRESS: MILTWEED

MIDTOWN OFFICE
1 ROCKEFELLER PLAZA
NEW YORK 10030

WASHINGTON OFFICE
601 FIFTEENTH STREET, N.W.
WASHINGTON, D.C. 20006

Washington Office
February 17, 1972

Re: Status of The Charles Edison Youth
Fund for U.S. Tax Purposes

The Charles Edison Youth Fund
2121 P Street, N.W., Suite 222
Washington, D.C. 20037

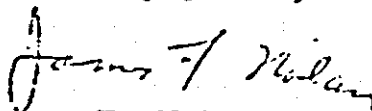
Gentlemen:

Pursuant to our request, the Internal Revenue Service, by letter dated November 23, 1971, has confirmed our view that you are not a "private foundation" due to the exception for publicly supported foundations set forth in Section 509(a)(1) of the Internal Revenue Code of 1954, as amended. As a result, you and your contributors are not subject to certain onerous provisions of the Code that apply to private foundations and certain contributors thereto.

The determination that you are not a private foundation in no sense affects the prior determination letter of the Internal Revenue Service, dated September 28, 1967, that you are an organization described in Section 501(c)(3) of the Code and that contributions to

you are deductible for U.S. income tax purposes in accordance with the provisions and limitations of Section 170 of the Code and for U.S. estate and gift tax purposes under Sections 2055, 2106 and 2522 of the Code.

Sincerely yours,


James F. Nolan

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

NOVEMBER 23, 1971

THE CHARLES EDISON YOUTH FUND
2121 P STREET, N.W.
SUITE 222
WASHINGTON, D.C. 20037

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. E. C.
Chief, Rulings Section
Exempt Organizations Branch



INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR

P. O. BOX 3100

NEW YORK, N. Y. 10015

September 23, 1967

Tel: 264-3219

IN REPLY REFER TO

Form L-173

AU: F222 607:GB

H-67-EO- 593

The Charles Edison Youth Fund
c/o J. David Voss
1 Chase Manhattan Plaza (46th Fl)
New York, New York, 10005

PURPOSE Charitable & Educational	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Manhattan	
FORM 990-A RE- QUIRED <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	ACCOUNTING PERIOD ENDING December 31

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described; or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2105 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

c.c. to:

Mr. J. David Voss
1 Chase Manhattan Pl.
New York, N. Y., 10005

Very truly yours,

E. J. Fitzmaurice Jr.
District Director

If distributions are made to individuals, case histories should be kept in accordance with the provisions of Revenue Ruling 56-304, Cumulative Bulletin, 1956-2, Page 306.

6