



*Preserve and
promote in
American
Society the
ideals and
values of
disciplined
selfless service,
hard work,
integrity, and
compassion of
George Catlett
Marshall*

STEPHEN AILES
Chairman, Board of Trustees
RONALD F. MARRYOTT
President

**INFORMATION CONCERNING TAX DEDUCTION STATUS
OF CONTRIBUTIONS TO THE GEORGE C. MARSHALL
RESEARCH FOUNDATION:
(as known as the George C. Marshall Foundation).**

The Marshall Foundation is a non-profit educational organization. Contributions to the Foundation are therefore tax deductible.

In a letter dated March 7, 1958, Mr. J. F. Worley, Chief, Exempt Organizations Branch, of the IRS, indicated that the George C. Marshall Research Foundation is exempt from Federal income tax as an organization described in section 501 (c) 3 of the Internal Revenue Code of 1954.

Moreover, being a non-governmental organization, but nevertheless "not a private foundation" within the technical meaning of the Internal Revenue Service Code, the Foundation is able to receive contributions without the restrictions that are imposed on certain other non-profit organizations. This point is dealt with in a letter from the IRS of March 15, 1974. E. D. Coleman, Chief, Rulings Section 2 Exempt Organizations Branch of the IRS, stated that the Marshall Foundation has been classified as "not a private foundation" as defined in section 509 (a) of the 1954 code because it is an organization described in section 509 (a) (1) and 170 (b) (1) (A) (vi) of that code.

Copies of the correspondence mentioned above are attached.

Attachments:

1. U. S. Treasury Department letter, March 7, 1958.
2. Internal Revenue Service letter, March 15, 1974.

Department of the Treasury

Phone Contact: Edward Karcher
Phone Number : (202) 964-4029



EIN: 54-6052427
DO : 52

Internal Revenue Service

Washington, DC 20224

Date: MAR 15 1974 In reply refer to:
T:MS:EO:R:2-5

George C. Marshall Research
Foundation
Drawer 920
Lexington, Virginia 24450

Gentlemen:

This refers to your letter of February 4, 1974 concerning your classification as "not a private foundation" as defined in section 509(a) of the Internal Revenue Code of 1954.

Based on the information submitted, we have determined you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code of 1954 because you are an organization described in section 509 (a)(1) and 170(b)(1)(A)(vi) of the Code.

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code.

If your purposes, character, or method of operation is changed you must inform your key District Director so he can consider the effect of the change on your exempt status.

We are informing your key District Director, Baltimore, Maryland of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,

E D Coleman

E.D. Coleman
Chief, Rulings Section 2
Exempt Organizations Branch



U. S. TREASURY DEPARTMENT

WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON 25, D. C.

AND REFER TO

T:R:PEO -4

TSP

MAR 7 - 1958

George C. Marshall Research Foundation
Post Office Box 1275
Richmond, Virginia

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for educational and literary 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 of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue for your district 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 fifteenth 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 income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the 1954 Code.

2 - George C. Marshall Research Foundation

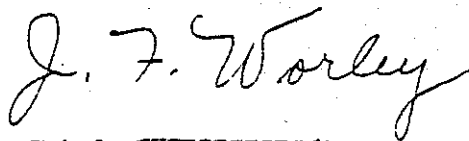
No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you should take the matter up with your District Director of Internal Revenue.

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

For the purpose of applying this ruling to any period with respect to which the Internal Revenue Code of 1954 is not applicable, any reference herein to a provision of the 1954 Code shall be deemed a reference to the corresponding provision of the 1939 Code.

The District Director of Internal Revenue, Richmond, Virginia, is being advised of this action.

Very truly yours,



Chief, ~~PERSONS~~
Exempt Organizations Branch