

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: DEC 02 2013

THE JOHN WILLIAM POPE CENTER FOR
HIGHER EDUCATION POLICY
353 E SIX FORKS RD
RALEIGH, NC 27609

Employer Identification Number:
16-1686283

DLN:
17053183381033

Contact Person:
AMANDA K SCHLUTTER ID# 31619

Contact Telephone Number:
(877) 829-5500

60 Month Period Ends:
June 30, 2018

Addendum Applies:
No

Dear Applicant:

We have received your notification of intent to terminate your private foundation status under section 507(b)(1)(B) of the Internal Revenue Code during a 60 month period beginning July 01, 2013.

The information submitted indicates that you intend to operate as an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code during the 60 month period.

Based on your proposed activities and support, it is held that you can reasonably be expected to terminate your private foundation status under section 507(b)(1)(B) of the Code. Accordingly, you will be treated as a public charity described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code for an advance ruling period of 60 months beginning July 01, 2013.

Within 90 days after the end of your 60 month period, you must establish to the satisfaction of the Internal Revenue Service that you have qualified as an organization which meets the requirements of paragraph (1), (2), or (3) of section 509(a) of the Code for the 60 month period. If you do establish that fact, you will be so classified for all purposes beginning with the first day of the first taxable year of the 60 month period and, thereafter, so long as you continue to meet the requirements of section 509(a)(1), (2), or (3). If, however, you do not meet these requirements for the 60 month period, you will be classified as a private foundation as of the first day of the first taxable year of the 60 month period.

If you satisfy the requirements of section 507(b)(1)(B) of the Code at the end of your 60 month period, you will not be subject to the provisions of section 507(a), (c), or (g) of the Code.

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 contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

Letter 2245 (DO/CG)

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

Entered

DEPARTMENT OF THE TREASURY

Date: JUN 23 2004

THE JOHN WILLIAM POPE CENTER FOR
HIGHER EDUCATION POLICY
C/O MADISON E. BULLARD, JR.
WYRICK ROBBINS YATES & PONTON LLP
4101 LAKE BOONE TRAIL STE 300
RALEIGH, NC 27607

Employer Identification Number:

16-1686283

DLN:

17053349006003

Contact Person:

BRENDA WILKINS

ID# 52638

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

June 30

Addendum Applies:

No

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that, as indicated in your application, you are a private foundation within the meaning of section 509(a) of the Code. In this letter we are not determining whether you are an operating foundation as defined in section 4942(j)(3).

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. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA). However, since you are a private foundation, you are subject to excise taxes under chapter 42 of the Code. You also may be subject to 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 sections 2055, 2106, and 2522 of the Code.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not

Letter 1076 (DO/CG)

Wyrick Robbins Yates & Ponton LLP

Rec'd On 6-30-2004

THE JOHN WILLIAM POPE CENTER FOR

expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1956-2, page 306.)

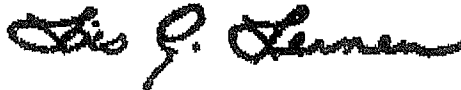
If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

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

We have sent a copy of this letter to your representative as indicated in your power of attorney.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

WYRICK
ROBBINS
& YATES
FONTON
LLP
ATTORNEYS AT LAW

The Summit
4101 Lake Boone Trail
Suite 300
Raleigh, NC 27607-7506

PO Drawer 17803
Raleigh, NC 27619

ph 919.781-4000
fax 919.781-4865
www.wyrick.com

Entered

MADISON E. BULLARD, JR.
mbullard@wyrick.com

July 12, 2004

Mr. James Arthur Pope
John William Pope Center for Higher Education Policy
c/o Variety Wholesalers, Inc.
Post Office Box 17800
Raleigh, North Carolina 27619

Re: John William Pope Center for Higher Education Policy

Dear Art:

Enclosed please find the federal determination letter that we received with respect to the John William Pope Center for Higher Education Policy last month. The letter is the indication from the IRS that it will respect the foundation as a tax exempt entity described in Internal Revenue Code Section 501(c)(3), as long as the foundation operates as indicated in the Application for Recognition of Tax Exempt Status filed late last year and retroactive to the date of incorporation. We recommend that you read the determination letter thoroughly and give a copy of it to the foundation's tax return preparer.

I call your attention particularly to the indications in the determination letter regarding filing and notice requirements. The foundation will be required to file Form 990-PF generally by May 15 of each year. The foundation is also required to make a copy of the return available for public inspection and to publish a notice of the availability of that return for inspection each year. The foundation must publish that notice on or before the due date of its annual return and must include a copy of that notice with the return. The foundation is also required to make a copy of its Application for Recognition of Tax Exempt Status and the enclosed determination letter available for public inspection. Please call me if you need another copy of the Application and attachments.

Mr. James Arthur Pope
July 12, 2004
Page 2

The instructions for the annual return give more details about the notice requirements and the requirements for providing documents for public inspection. Please call me if you need a copy of those instructions. Of course, please call me also if you should have any questions about the requirements applicable to the foundation.

With personal regards, we remain

Very truly yours,

WYRICK ROBBINS YATES & PONTON LLP

A handwritten signature in black ink, appearing to read "Madison E. Bullard, Jr.", with a stylized, cursive script.

Madison E. Bullard, Jr.

MEB:Jr./rbp
enclosure
cc: Heather Royster

THE JOHN WILLIAM POPE CENTER FOR

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation, until you complete your 60 month termination and are classified as a section 509(a)(1) organization. Form 990-PF 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 \$20 a day, up to a maximum of \$10,000 or 5 percent of your gross receipts (whichever is less), for failure to file a return on time unless there is reasonable cause for the delay. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

If you do not pay the tax imposed by section 4940 of the Code for any taxable year or years during the 60 month period, and it is subsequently determined that such tax is due for such year or years, you will be liable for interest in accordance with section 6601 of the Code. Since any failure to pay such taxes during the 60 month period is due to reasonable cause, the penalty under section 6651 with respect to the tax imposed by section 4940 shall not apply.

If the heading of this letter indicate that an addendum applies, the addendum enclosed is an integral part of this letter.

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,

A handwritten signature in dark ink, appearing to read "Kevin Conroy", with a long horizontal flourish extending to the right.

Director, Exempt Organizations

Enclosure(s):
Form 872