

Entered

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: **MAR 12 2007**

NATIONAL RIGHT TO WORK LEGAL DEFENSE &  
EDUCATION FOUNDATION INC  
8001 BRADDOCK RD STE 600  
SPRINGFIELD VA 22160-0002

**Person to Contact:**

Robert Molloy  
ID#-31-04023

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

59-1588825

Dear Sir or Madam:

This is in response to your request of January 24, 2007, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in June 1980 that recognized you as exempt from Federal income tax. Our records further indicate that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

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

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

Sincerely,



Cindy Westcott  
Manager, Exempt Organizations  
Determinations

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

DEPARTMENT OF THE TREASURY

Entered in PCG

Date: FEB 17 1993

Employer Identification Number:

59-1538025

Contact Person:

MS. MEDINA

Contact Telephone Number:

(410) 962-4779

NATIONAL RIGHT TO WORK LEGAL  
DEFENSE AND EDUCATION FOUNDATION  
INC

8001 BRADDOCK ROAD  
SPRINGFIELD, VA 22160

Date of Exemption:

June 1980

Internal Revenue Code

Section 501(c)(3)

Dear Applicant:

Thank you for submitting the information shown on the enclosure. 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,

*A. J. Lightower*

District Director

NATIONAL RIGHT TO WORK LEGAL

Item Changed

From

To

Bylaws

Previous

May 15, 1991

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Internal Revenue Service

Department of the Treasury

Washington, DC 20224

National Right to Work  
Legal Defense and Education  
Foundation, Inc.  
8001 Braddock Road  
Springfield, VA 22160

Person to Contact:

Telephone Number:

Refer Reply to:

E:EO:T:R:l:3-TJM

Date:

JUN 24 1980  
Employer Identification Number:  
59-1588825

Key District:

Baltimore

Accounting Period Ending:

December 31

Form 990 Required:

/X/ Yes      / / No

Dear Sir or Madam:

Based on the decision in National Right to Work Legal Defense and Education Foundation, Inc. v. United States, 80-1 U.S.T.C. ¶9155 (E.D. N.C. 1979), and your statement that your operations are the same as during the period considered by the Court, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(1) and section 170(b)(1)(A)(vi).

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. Also, you should inform your key District Director of all changes in your name or address.

Generally, 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. If you have paid FICA taxes without filing the waiver, you should contact your key District Director. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you 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 questions about excise, employment, or other Federal taxes, contact any Internal Revenue Service office.

National Right to Work  
Legal Defense and Education  
Foundation, Inc.

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 excise and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. If a return is required, it 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 \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

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.

We are informing your key District Director of this action. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

Our denial letter to you, dated November 4, 1977, is revoked by this ruling.

National Right to Work  
Legal Defense and Education  
Foundation, Inc.

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

Sincerely yours,

(Signed) J. E. Griffith

J. E. Griffith  
Chief, Rulings Section 1  
Exempt Organizations  
Technical Branch

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

DEPARTMENT OF THE TREASURY

Date: FEB 17 1993

Employer Identification Number:  
59-1508925  
Contact Person:  
MS. MEDINA  
Contact Telephone Number:  
(410) 962-4773

NATIONAL RIGHT TO WORK LEGAL  
DEFENSE AND EDUCATION FOUNDATION  
INC  
8001 BRADDOCK ROAD  
SPRINGFIELD, VA 22160

Date of Exemption:  
June 1980  
Internal Revenue Code  
Section 501(c)(3)

Dear Applicant:

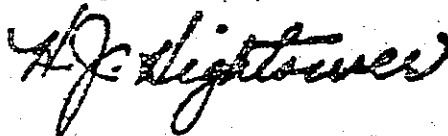
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Thank you for your cooperation.

Sincerely yours,



District Director

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