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Internal Revenue Service

Date: December 13, 2005

**PACIFIC RESEARCH INSTITUTE FOR
PUBLIC POLICY
755 SANSOME ST STE 450
SAN FRANCISCO CA 941111709**

**Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201**

Person to Contact:
Grant Herring, Revenue Agent
31-03110
Toll Free Telephone Number:
877-829-5500
Federal Identification Number:
94-2528433

Dear Sir or Madam:

This is in response to your request of November 30, 2005, regarding your organization's tax-exempt status.

In December 1978 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

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

Sincerely,

Janna K. Skufca

Janna K. Skufca, Director, TE/GE
Customer Account Services

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: JAN 24 2000

Pacific Research Institute for Public Policy
755 Sansome St., Ste. 450
San Francisco, CA 94111

Person to Contact:
John Kennedy 31-07297
Customer Service Representative
Telephone Number:
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
94-2528433

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in December 1978 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

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

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax 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, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

ENTD SEP 12 2000

Pacific Research
Institute
for Public Policy

Internal Revenue Service
1221 Broadway
Stop 0A0612
Oakland, CA 94612

Problem Resolution Office
415) 273-4470

Entered in PCG

FEB 18 1987

Date:

February 13, 1987

Dear Sir or Madam,

In reply to your inquiry
regarding your change of name,
our records indicate your name
is Pacific Research Institute for
Public Policy. It matches with
the federal identification number
94-2528433.

We apologize for any incon-
veniences this has caused.

Sincerely,
B. Brinkley
94014370

EIN: 94-2528433

Date: JUL 3 1984

Our Letter Dated:
December 1978Person to Contact:
Desk OfficerContact Telephone Number:
(415) 556-5353

Pacific Institute for Public
Policy Research
635 Mason Street
San Francisco, CA 94108

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 509(a)(1) and 170(b)(1)(A)(vi). 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 509(a)(1) and 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 509(a)(1) and 170(b)(1)(A)(vi) organization.

Because this letter could help resolve any questions about your 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 above.

Sincerely yours,



District Director