

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
P O BOX 36001 STOP SF-4-4-46
SAN FRANCISCO, CA 94102

Entered in PCG

DEPARTMENT OF THE TREASURY

Date: MAR. 19, 1991

ALEXIS DE TOCQUEVILLE INSTITUTION
PO BOX 9490
STANFORD, CA 94309

Employer Identification Number:
94-2978968
Case Number:
951063533
Contact Person:
TECHNICAL SCREENER
Contact Telephone Number:
(415) 556-0241

Our Letter Dated:
October 7, 1986
Addendum Applies:
No

Dear Applicant:

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.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. 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 code because you are an organization of the type described in sections 509(a)(1) and 170(b)(1)(A)(vi).

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.

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).

You are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000, see the instructions for Form 990. 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. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is

ALEXIS DE TOCQUEVILLE INSTITUTION

complete before you file it.

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, please 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,



Michael J. Quinn
District Director

INTERNAL REVENUE SERVICE

Date: OCT 7 1986

file copy

Entered in PCE

Alexis De Tocqueville Institution
350 Sharon Park Drive, Apt. A-22
Menlo Park, CA 94025

DEPARTMENT OF THE TREASURY

Permanent Ruling has just been issued. We will forward a copy
Employer Identification Number: 94-2978968 *shortly.*

Accounting Period End:
November 30

Foundation Status Classification:
509(a)(1) & 170(b)(1)(A)(vi)

Advance Ruling Period Ending:
November 30, 1990

Person to Contact: Taxpayer
Service Representative

Contact Telephone Number:
(800) 424-1040

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(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

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 donors may continue to rely on the advance determination

INTERNAL REVENUE SERVICE**DEPARTMENT OF THE TREASURY**

until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 170(b)(1)(A)(vi) and 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor 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 170(b)(1)(A)(vi) and 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) and 509(a)(1) organization.

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. Also, you should inform us of all changes in your name and 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).

Organizations that are not private foundations 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 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.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your 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 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, Exempt Organization Business Income Tax Return. 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.

This determination letter is effective from June 26, 1986, the date your organization was incorporated.

Your tax exempt status is predicated upon the understanding that your publication of printed material is educational in content; is germane to

INTERNAL REVENUE SERVICE

DEPARTMENT OF THE TREASURY

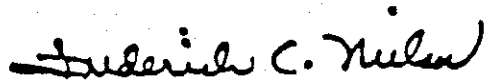
your stated purposes and the manner in which distribution is accomplished is distinguishable from ordinary commercial publishing practices.

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.

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 "Frederick C. Nielsen". The signature is written in a cursive style with a prominent initial "F".

District Director

Form **872-C**

(Rev. April 1984)

Department of the Treasury—Internal Revenue Service

**Consent Fixing Period of Limitation
Upon Assessment of Tax Under Section
4940 of the Internal Revenue Code**

(See Form 1023 Instructions for Part IV, line 3.)

OMB No. 1545-0046

To be used with Form
1023. Submit in
duplicate.

Under section 6501(c)(4) of the Internal Revenue Code, and as part of a request filed with Form 1023 that the organization named below be treated as a publicly supported organization under section 170(b)(1)(A)(vi) or section 509(a)(2) during an extended advance ruling period,

ALEXIS De TOCQUEVILLE INSTITUTION

(Exact legal name of organization)

Apt. A-22, 350 Sharon Park Drive
Menlo Park, CA 94025

(Number, street, city or town, State, and ZIP code)

District Director
of Internal Revenue

and the

consent and agree that:

- 1 If the length of the first tax year in the extended advance ruling period is 8 months or more, then the period for assessing tax (imposed under section 4940 of the Code) for any of the 5 tax years in the extended advance ruling period will extend 8 years, 4 months, and 15 days beyond the end of the first tax year, or
- 2 If the length of the first tax year in the extended advance ruling period is less than 8 months, then the period for assessing tax (imposed under section 4940 of the Code) for any of the 6 tax years in the extended advance ruling period will extend 9 years, 4 months, and 15 days beyond the end of the first tax year.

However, if a notice of deficiency in tax for any of these years is sent to the organization before the period expires, then the time for making an assessment will be further extended by the number of days the assessment is prohibited, plus 60 days.

Ending date of first tax year..... November 30, 1986

COPY

Name of organization

ALEXIS De TOCQUEVILLE INSTITUTION

Date

Officer or trustee having authority to sign

Signature ▶

Gregory A. Fossedal

District Director

Fredrick C. Nielsen

Date

10/6/86

By ▶

August Profumo

For Paperwork Reduction Act Notice, see page 1 of the Form 1023 Instructions.