

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
District Director
Baltimore 2, Maryland

Entered in PCG

Audit Division
222 East Redwood Street

In reply
refer to
210:EO:AK

August 28, 1959

The American Architectural Foundation, Inc.
c/o Mr. Allan E. Neal, Sec.
9001 Jenkins Arcade Bldg.
Pittsburgh 22, Pennsylvania

Gentlemen:

This is in reply to your letter dated August 7, 1959, requesting a record that you have established an exempt status for Federal income tax purposes.

The records of this office show that in a ruling letter addressed to The American Architectural Foundation, Inc. c/o Mr. James R. Edmunds, Jr., Secretary-Treasurer, 130 West Hamilton Street, Baltimore 1, Maryland, dated August 1, 1950, it was held that you were exempt under the provisions of section 101(6) of the Internal Revenue Code of 1939, which corresponds with section 501(c)(3) of the Internal Revenue Code of 1954.

It is noted that you indicate in your letter that you were merged with a new organization formed by the American Institute of Architects as of June 1 of this year known as the American Institute of Architects Foundation. Since this organization represents a new and separate entity for Federal income tax purposes it will be necessary for it to establish an appropriate exempt status by filing a completed exemption application, after its first full years operation. A copy of the certificate of merger should accompany the application.

Very truly yours,

/s/ Irving Machiz

Irving Machiz
District Director