

05/31/2001 15:54 FAX

Spector Gadon & Rosen

002

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

995538

Entered in POG

Date: April 25, 2001

Person to Contact:
Ms. Benson #31-07273
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 8:30 p.m. EST
877-829-5500

Fax Number:
513-263-3756
Federal Identification Number:
31-1577589

American Friends of I D C
% Professor Jerry Wind
1041 Waverly Rd.
Gladywne, PA 19035-1445

ENTD FEB 26 2002

Dear Madam:

This letter is in response to your telephone 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 1997 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.

05/31/2001 15:54 FAX

Spector Gadon & Rosen

0003

-2-

American Friends of I D C
31-1577589

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

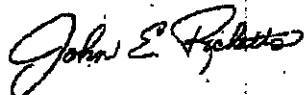
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

8/30/00 13:39 FAX 215.638.5899

BOU SEIDMAN

CHAR410

212-251-1112

For Office Use Only:

No.

7-A EPTL DUAL

State of New York
Office of the Attorney General
Charities Bureau
120 Broadway, New York, NY 10271
<http://www.oag.state.ny.us/charities>

CHARITIES REGISTRATION STATEMENT

INSTRUCTIONS - TYPE or PRINT in ink the answers to all items applicable to the registrant. This form must be filed with the Office of the Attorney General if it is a New York charitable organization, or holds property or does business in New York for charitable purposes. In addition, any organization, wherever it is located, that solicits contributions in New York and receives in excess of \$25,000 or pays anyone other than its employees to raise funds must complete this form.

1. ORGANIZATION'S NAME: American Friends of I.D.C.

2. PRINCIPAL STREET ADDRESS: 1041 Waverly Road, Gladwyne, PA 19035
(Street) (City) (State) (Zip Code)

3. MAILING ADDRESS (if different from above):

4. PRINCIPAL NEW YORK STATE ADDRESS (if different from above):
330 East 75th Street, New York, NY 10021

5. ADDRESS WHERE BOOKS/RECORDS ARE KEPT:
1041 Waverly Road, Gladwyne, PA 19035

6. LIST ALL NAMES UNDER WHICH ORGANIZATION SOLICITS CONTRIBUTIONS (INCLUDING GRANTS):
American Friends of I.D.C. (formerly The Interdisciplinary Center, Herzliya)

7. DAYTIME PHONE NUMBER: (215) 642-2120 FAX NUMBER: (215) 642-2168

8. DATE FISCAL YEAR ENDS: Month 12 Day 31

9. DATE AND STATE IN WHICH INCORPORATED OR FORMED: Date June 10, 1997 State New York

10. DATE BEGAN DOING BUSINESS IN NEW YORK: June 10, 1997

11. DATE BEGAN MAINTAINING ASSETS IN NEW YORK: None

12. HAS THE ORGANIZATION PREVIOUSLY BEEN REGISTERED WITH NEW YORK STATE OFFICE OF THE ATTORNEY GENERAL AND/OR CHARITIES SECTION OF DEPARTMENT OF STATE?
YES ☒ NO ☐ IF YES, REGISTRATION NUMBER(S):
Name, if not the same as in Number 1 above:

13. LIST PROFESSIONAL FUND RAISERS (PFR), FUND RAISING COUNSEL (FRC) AND COMMERCIAL CO-VENTURERS (CCV) WHO HAVE AGREED TO ACT ON BEHALF OF THE ORGANIZATION: NONE
FRC, PFR, CCV ADDRESS CONTRACT PERIOD

14. HAS THE ORGANIZATION APPLIED FOR OR BEEN GRANTED TAX EXEMPT STATUS BY THE IRS?
☒ yes ☐ no If yes, enter the date of application or the Federal ID Number:
(date applied) (date granted) June 12, 1997 (fed. ID #) 31-1577589

15. HAS TAX EXEMPTION EVER BEEN DENIED? Yes ☒ No ☐
If yes, name of agency and date of denial