

Internal Revenue Service

Date: April 9, 2005

**COPY**

THE AMERICAN SPECTATOR FOUNDATION  
INC  
1611 N KENT ST 901  
ARLINGTON VA 22209-2111

Entered in PCG

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

**Person to Contact:**

Patricia Sims #31-04345

Customer Service Representative

**Toll Free Telephone Number:**

8:30 a.m. to 5:30 p.m. ET

877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

23-7002632

Dear Sir or Madam:

This is in response to your request of March 2, 2005. We have updated our records to reflect the name change as indicated above.

In January 1969 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

Washington, DC 20224

Mr. Ronald E. Burr  
The American Spectator  
Educational Foundation, Inc.  
2020 North 14th Street  
P. O. Box 549  
Arlington, VA 22216-0549

Person to Contact: Donna M. Hudson

Telephone Number: (202) 566-6174

Refer Reply to: E.O.S

Date: DEC 5 1990

Re: The American Spectator Educational  
Foundation, Inc.  
EIN 23-7002632

Dear Mr. Burr:

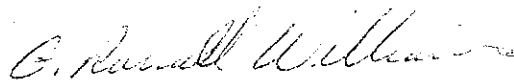
This is in response to your letter dated  
November 15, 1990, requesting us to correct your organiza-  
tion's address.

Our records show that this organization continues to be  
exempt from federal income tax under section 501(c)(3) of the  
Internal Revenue Code with the provision that contributions  
by donors are deductible under section 170(c).

Per your request, we have corrected your organization's  
address on our records to: 2020 North 14th Street,  
Arlington, VA 22216-0549.

If you have any further questions regarding this matter,  
please refer them to the person whose name appears in the  
heading of this letter.

Sincerely yours,



Barbara Reilly  
Chief, Employee Plans  
and Exempt Organizations  
Support and Services Branch

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Entered in POC

The American Spectator  
Educational Foundation, Inc.  
1101 North Highland  
P. O. Box 10448  
Arlington, VA 22210

Person to Contact:  
Ronald Williams  
Telephone Number:  
(202) 566-6197  
Refer Reply to:  
OP:E:O:S

Date: JUN 30 1987

Attn: Mr. Ronald E. Burr  
Secretary Treasurer

Dear Mr. Burr:

This is in response to your letter of June 12, 1987 regarding the omission of your organization from the Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1954 (Publication 78).

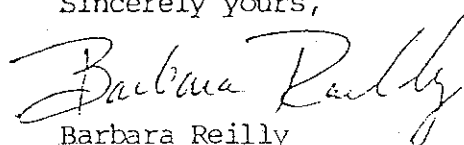
Our records show that your organization continues to be exempt from federal income tax under section 501(c)(3) of the Code with the provision that contributions by donors are deductible under section 170(c). In our letter of July 16, 1973, we determined that your organization was not a private foundation as defined in section 509(a) because it was an organization described in section 509(a)(1). Your status as an organization described in section 509(a)(1) continues in effect so long as your purposes, character and method of operation remain as stated in the information you supplied.

The cause of your organization's omission from Publication 78 was due to an administrative error on our part. We regret this error and apologize for any inconvenience we may have caused.

We will be including your organization in our next quarterly supplement to Publication 78, revised to July 31, 1987, as well as subsequent yearly reprints.

We hope that this information will be helpful to you in your funding efforts. If you have any questions regarding this matter, please contact the person whose name appears in the heading of this letter.

Sincerely yours,



Barbara Reilly  
Chief, Employee Plans  
and Exempt Organizations  
Support and Services Branch

Address any reply to: P.O. Box 2508, Cincinnati, OH 45201 PCG

Department of the Treasury

Entered in PCG

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District Director  
Internal Revenue Service

Date: MAR 15 1984

In reply refer to:  
CSB/EO



▷ The American Spectator Educational  
Foundation, Inc.  
102 West Sixth Street  
P.O. Box 1969  
Bloomington, IN 47402-1969

Date of Exemption: January 1969  
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. 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,

District Director

Item Changed

From

To

Name

The Alternative  
Educational  
Foundation, Inc.

The American Spectator  
Educational  
Foundation, Inc.

COPY

STATE OF INDIANA  
OFFICE OF THE SECRETARY OF STATE

CERTIFICATE OF AMENDMENT

OF

THE ALTERNATIVE EDUCATIONAL FOUNDATION, INC.

To Whom These Presents Come, Greeting:

I, EDWIN J. SIMCOX, Secretary of State of Indiana, hereby certify that name of the corporation is amended as follows:

THE AMERICAN SPECTATOR EDUCATIONAL FOUNDATION, INC.

a corporation duly organized and existing under the laws of the State of Indiana, has this day filed in the office of the Secretary of State, Articles of Amendment showing an amendment to the articles of incorporation of said company, in accordance with the ~~Indiana Corporation Act (approved March 7, 1935)~~ The Indiana Not-For-Profit Corporation Act of 1971 (IC 23-7-1.1).

WHEREAS, upon due examination, I find that they conform to law:

NOW, THEREFORE, I, EDWIN J. SIMCOX, Secretary of State, hereby certify that I have this day endorsed my approval upon all copies of Articles so presented, and, having received the fees required by law, have filed one copy of the Articles in this office and returned the remaining copies bearing the endorsement of my approval to the Corporation.



In Witness Whereof, I have hereunto set my hand and affixed

the seal of the State of Indiana, at the City of Indianapolis,

this 15th day of

November, 1983

*Edwin J. Simcox*

EDWIN J. SIMCOX, Secretary of State

By *Lee M. Tracy*

Deputy

US Treasury Department

**Internal Revenue Service**  
**Washington, DC 20224**

Date:

JAN 23 1969

In reply refer to:

T:MS:EO:R:3-MEW



The Alternative Educational  
Foundation, Inc.  
c/o R. Emmett Tyrell, Jr., President  
1200 North Indiana Avenue, Apt. 6  
Bloomington, Indiana 47401

Gentlemen:

We have considered your application for exemption under section 501(c)(3) of the Internal Revenue Code.

You were incorporated as an Indiana, not for profit corporation in July of 1963. According to your articles of incorporation, your purpose is education through the expression of ideas, information, policies, and theories concerning economic, political, and social subjects. The expression shall be made through publication of a journal and public forums. You state that your activities will be directed toward presenting ideas to university students and that you will provide a forum for discussion of matters of philosophical, ethical and general educational concern.

Based on the information supplied, we rule that you are exempt from Federal income tax. In this ruling we are not determining whether any of your present or proposed activities is unrelated trade or business as defined by section 513 of the Code.

You are not required to file a Form 1120 income tax return, but if you are subject to tax on unrelated business income under section 511 of the Code, you must file Form 990-T. You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed waiver of exemption certificates as provided in the Federal Insurance Contribution Act. (Your District Director will be glad to tell you more about the latter point.)

You are required to file an annual information return, Form 990-A. This return must be filed by the 15th day of the fifth month after your annual accounting period closes.

The Alternative Educational - 2 -  
Foundation, Inc.

Donors may deduct contributions to you, as provided by 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 under sections 2055, 2106, and 2522 of the Code.

Section 501(c)(3) of the Code specifically excludes from exemption an organization which attempts to influence legislation as a substantial part of its activities. According to section 1.501(c)(3)-1(c)(3) of the Income Tax Regulations, an organization is attempting to influence legislation when it contacts or urges the public to contact members of a legislative body to support or oppose legislation, or when it otherwise advocates the adoption or rejection of legislation. If you engage in such activities your exempt status may be jeopardized.

If you change your purposes, character, or method of operation, please let your District Director know, so that he may consider the effect on your exempt status. Also, please keep him informed of any changes in your name or address.

You need an employer identification number, even if you don't have any employees. This number is to be used on all your tax returns and in your correspondence with the Internal Revenue Service. If you don't have such a number, please file Form SS-4, Application for Employer Identification Number, with your District Director.

The District Director, Indianapolis, Indiana, is being advised of this ruling.

Very truly yours,

*John R. Barber*

Chief, Rulings Section  
Exempt Organizations Branch