

OGDEN UT 84201-0038

In reply refer to: 0437744135  
Oct. 05, 2007 LTR 4168C E0  
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00023406  
BODC: TE

AMERICANS FOR PROSPERITY FOUNDATION  
1726 M ST NW 10TH FLOOR  
WASHINGTON DC 20036-4502990

Entered

Employer Identification Number: 52-1527294  
Person to Contact: J. Petersen  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of Sep. 26, 2007, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in January 1988 that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(03) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 170(b)(1)(A)(vi).

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.

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

Sincerely yours,

*Deborah Bingham*

Deborah Bingham  
Accounts Management I

Entered in PCG

**Internal Revenue Service**

**Date:** March 19, 2004

**Americans for Prosperity Foundation**  
1726 M St. NW, 10<sup>th</sup> Floor  
Washington, DC 20036

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

**Person to Contact:**

Ms. Smith #31-07262  
Contact Representative

**Toll Free Telephone Number:**

8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

52-1527294

Dear Sir or Madam:

This is in response to the amendment to your organization's Articles of Incorporation filed with the state on November 20, 2003. We have updated our records to reflect the name change as indicated above.

In January 1988 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.

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.

Americans for Prosperity Foundation  
52-1527294

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.

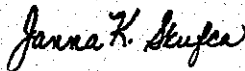
Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

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,



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

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
31 HOPKINS PLAZA  
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Date: **JUN 24 1992**

Employer Identification Number:  
52-1527294

Contact Person:  
MRS. M. SMITH

Contact Telephone Number:  
(410) 962-7963

CITIZENS FOR A SOUND ECONOMY  
EDUCATION FOUNDATION  
122 C STREET N W SUITE 700  
WASHINGTON, DC 20001

Addendum Applies:  
Yes

Dear Applicant:

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

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. 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.

This supersedes our letter dated April 15, 1992.

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.

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, you should keep it in your permanent records.

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CITIZENS FOR A SOUND ECONOMY

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "H. J. Lightner". The signature is written in a cursive, slightly slanted style.

District Director

Enclosure:  
Addendum

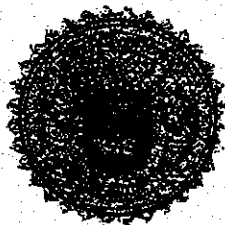
# Delaware

PAGE 1

*The First State*

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "CITIZENS FOR A SOUND ECONOMY EDUCATIONAL FOUNDATION", CHANGING ITS NAME FROM "CITIZENS FOR A SOUND ECONOMY EDUCATIONAL FOUNDATION" TO "AMERICANS FOR PROSPERITY FOUNDATION", FILED IN THIS OFFICE ON THE TWENTIETH DAY OF NOVEMBER, A.D. 2003, AT 5:02 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



*Harriet Smith Windsor*

Harriet Smith Windsor, Secretary of State

2132765 8100

030749276

AUTHENTICATION: 2764369

DATE: 11-20-03

**STATE OF DELAWARE  
CERTIFICATE OF AMENDMENT  
(A CORPORATION WITHOUT CAPITAL STOCK)**

Citizens for a Sound Economy Educational Foundation, a corporation organized and existing under the laws of the State of Delaware, hereby certifies as follows:

(1) That at said meeting a vote of the members of the governing body was taken for and against the amendment to the Certificate of Incorporation, said Amendment being as follows:

Article FIRST of the Certificate of Incorporation of this corporation is deleted in its entirety and the following inserted in lieu thereof:

FIRST: The name of the corporation is: Americans for Prosperity Foundation.

(2) That said amendment was duly adopted in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware.

IN WITNESS WHEREOF, said Citizens for a Sound Economy Educational Foundation has caused this certificate to be signed by Wayne Gable, an authorized officer, this 20<sup>th</sup> day of November, A.D 2003.

By: 

Authorized Officer

Name: Wayne Gable, Vice Chairman

ML1050010.01

State of Delaware  
Secretary of State  
Division of Corporations  
Delivered 05:02 PM 11/20/2003  
FILED 05:02 PM 11/20/2003  
SRV 030749276 - 2132765 FILE