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MAY 14 2010

Internal Revenue Service

Date: June 10, 2005

BROOKINGS INSTITUTION
1775 MASSACHUSETTS AVE NW
WASHINGTON DC 20036-2103

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

Person to Contact:

Richard E. Owens 31-07974
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:

53-0196577

Dear Sir or Madam:

This is in response to your request of June 10, 2005, regarding your organization's tax-exempt status.

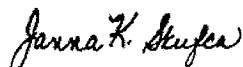
In March 1940 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

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, Director, TE/GE
Customer Account Services

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: April 10, 2001

Brookings Institution
1775 Massachusetts Avenue NW
Washington, DC 20036-2188

Entered in POC

Person to Contact:

Carol Kraft - #31-01135
Customer Service Specialist

Toll Free Telephone Number:

8:00 a.m. to 9:30 p.m. EST

877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

53-0196577

Dear Madam:

This letter is in response to your request by telephone on April 10, 2001, 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 March 1940 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.

Brookings Institution
53-0196577

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.

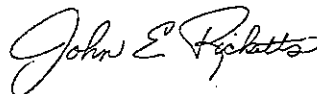
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public 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. 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

Internal Revenue Service

Entered in PCG

Department of the Treasury

District
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

EIN: 53-0196577

Person to Contact:
EP/EO Tax ExaminerTelephone Number:
(410) 962-6058Refer Reply to:
EP/EO: CSU
Room 817

Date: March 24, 1992

Brookings Institution
1775 Massachusetts Ave, NW
Washington, DC 20036

Dear Sir/Madam:

This is in response to your inquiry dated March 17, 1992, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective March 1940. We have also determined that the organization is not a private foundation because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you under section 170 of the Code.

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, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely yours,

H. J. Hightower
H. J. Hightower
District Director

Internal Revenue Service
District Director

Department of the Treasury

Date: JUL 24 1987

Date of Exemption: March, 1940

Internal Revenue Code Section: 501(c)()
3

► The Brookings Institution
1775 Massachusetts Ave., N.W.
Washington, D.C. 20036

Entered in PCG

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,

Teddy R. Kern
Teddy R. Kern
District Director

Item Changed

From

To

By - Lawrence

—

November 7, 1986

AUG 24 1971

CONTROLLER

Internal Revenue Service

Washington, D. C. 20546

Date:

In reply refer to

AUG 5 - 1971

T:MS:EO:R:4

Entered in PCG

The Brookings Institution
1775 Massachusetts Avenue, N.W.
Washington, D. C. 20036

Gentlemen:

This is in reply to the letter of August 10, 1970, and subsequent communications, written in your behalf by Messrs. John B. Jones, Jr. and Newman T. Halvorson, Jr. requesting a ruling that you qualify as a publicly supported organization described in section 170(b)(1)(A)(vi) of the Internal Revenue Code of 1954.

Based on the information submitted, it is concluded that you are an organization described in section 170(b)(1)(A)(vi) of the Code. Accordingly, for taxable years beginning after December 31, 1969, individuals will be allowed a deduction to the extent that the aggregate of their contributions to you and other organizations described in section 170(b)(1)(A) of the Code does not exceed 50 percent of their contribution base.

Any changes in your character, method of operation, or the nature or extent of your public support should be reported to the District Director, Baltimore, Maryland, which is the exempt organizations key district in your area.

In accordance with your power of attorney, we are sending a copy of this letter to Messrs. John B. Jones, Jr. and Newman T. Halvorson, Jr.

Sincerely yours,

J. A. Treilwood

Chief, Rulings Section
Exempt Organizations Branch