

Internal Revenue Service

Department of the Treasury

P.O. Box 1680, GPO Brooklyn, NY 11202

District
DirectorEntered in File
Entered in PCG

Date: SEP 20 1996

Empire Foundation for
Policy Research
32 Pinehurst Drive
Clifton Park, NY
12065-1125Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 13-3602423

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Empire Foundation for Policy Research.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

*(Patricia Holub)*Patricia Holub
Manager, Customer
Service Unit

Name of Organization: Empire Foundation for Policy Research

Date of Exemption Letter: October 1992

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Private operating foundation as described in section 509(a) of the Internal Revenue Code.

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Empire Foundation for
Policy Research
32 Pinehurst Drive
Clifton Park, NY
12065-1125

Re: Empire Foundation for
Policy Research
EIN: 13-3602423

Dear Ms. Morales:

In response to your inquiry dated September 20, 1996, concerning the above referenced organization, please be advised that our records will be updated and that the above named organization will be listed in the next publication of The Cumulative Listing of Organizations. Also, enclosed is a letter verifying your tax exempt status.

We apologize for any inconvenience the omission has caused the above mentioned organization as this completes our response to your request, we are closing our file on this matter.

Sincerely yours,

(Patricia Holub)

Patricia Holub
Manager, Customer
Service Unit

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
G.P.O. BOX 1680
BROOKLYN, NY 11202

DEPARTMENT OF THE TREASURY

Entered in PCG

Date: **OCT 28 1992**

**EMPIRE FOUNDATION FOR POLICY
RESEARCH INC**
130 WASHINGTON AVENUE
ALBANY, NY 12210

Employer Identification Number:
13-3602423
Contact Person:
ROBERT A ZARNY
Contact Telephone Number:
(718) 488-2323

Accounting Period Ending:
December 31
Addendum Applies:
No

Dear Applicant:

Based on information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). We also determined that you are a private foundation within the meaning of section 509(a) of the Code.

Based on the information you submitted with your application, we have determined that you are likely to qualify as a private operating foundation described in section 4942(j)(3) of the Code. Accordingly, you are treated as a private operating foundation for your first year of exempt status. After that, you will be treated as a private operating foundation as long as you continue to meet the requirements of section 4942(j)(3).

If you change your sources of support, your purposes, character, or method of operation, please let us know so we can consider the effect of the change on your exempt status and foundation status. If you amend your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, let us know any changes in your name or address.

As of January 1, 1984, you are liable for social security taxes under the Federal Insurance Contributions Act on amounts 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). However, since you are a private foundation, you are subject to excise taxes under Chapter 42 of the Code. You also may be subject to other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

Donors may deduct contributions only to the extent their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deduct-

Letter 1075(DO/CG)

EMPIRE FOUNDATION FOR POLICY

ible contributions, depending on the circumstances. See Publication 1391, which sets forth guidelines on when payments made by taxpayers for admission to, or other participation in fundraising activities for charity are deductible as charitable contributions.

You are required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as a Private Foundation. Form 990-PF must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

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

You need an employer identification number even if you have no employees. If you did not enter an employer identification number on your application, we will assign a number to you and let you know. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

In accordance with section 508(a) of the Internal Revenue Code, the effective date of this determination letter is February 21, 1991.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should keep records to show that funds are spent only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), you must have evidence that the funds will remain dedicated to the required purposes and that the recipient will use the funds for those purposes.

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 exempt status and private foundation status, you should keep it for your records.

EMPIRE FOUNDATION FOR POLICY

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Eugene D. Alexander". The signature is fluid and cursive, with the first name "Eugene" being more prominent.

Eugene D. Alexander
District Director