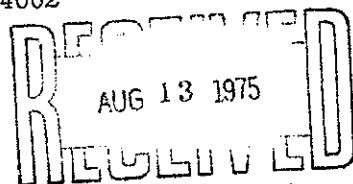


Phone Contact: M. Friedlander  
Phone Number: 202-964-4002

# Department of the Treasury



## Internal Revenue Service

Washington, DC 20224

Date:

AUG 12 1975

In reply refer to:

E:EO:T:R:1-1



DO 52 EIN 52 0954751

Entered in PCG

The German Marshall Fund of the  
United States - A Memorial to  
the Marshall Plan  
1717 Massachusetts Avenue N.W.  
Washington, D. C. 20036

Gentlemen:

This is in reply to the letter, dated May 27, 1975, which was submitted on your behalf by Mr. Michael I. Sangers, your legal representative.

In a ruling letter dated June 30, 1972, you were recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954. In this letter you were also determined to be a private foundation within the meaning of section 509(a) of the Code.

The information you have submitted indicates that you were funded by a grant of \$47,000,000 from the Federal Republic of Germany and that the German government has continued to fund your operations. Based upon the information you have submitted we have determined that you are and have been for all taxable years since your inception in 1972, an organization described in section 170(b)(1)(A)(vi) and 509(a)(1) of the Code. Therefore, you are not a private foundation within the meaning of section 509(a) and are not subject to the excise tax provisions of Chapter 42 of the Code.

To the extent that this letter is inconsistent with it, this letter modifies the ruling letter issued to you on May 27, 1972.

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The German Marshall Fund of the United States - A Memorial  
to the Marshall Plan

We are informing your key District Director in Baltimore,  
Maryland of this action.

Sincerely yours,

*Jeanne S. Gessay*

Jeanne S. Gessay  
Chief, Rulings Section 1  
Exempt Organizations Technical Branch

Department of the Treasury

**Internal Revenue Service**

Washington, DC 20224

Date:

JUN 30 1972

In reply refer to:

T:MS:EO:R:4



▷ The German Marshall Fund of the  
United States - A Memorial to  
the Marshall Plan  
c/o Michael I. Sanders, Esq.  
1700 Pennsylvania Ave., N. W.  
Washington, D. C. 20006

Gentlemen:

Based on information 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(c)(3) of the Internal Revenue Code.

We further rule that you are a private foundation as defined in section 509(a) of the Code.

In view of the fact that you are a private foundation you are subject to the excise taxes under Chapter 42 of the Code.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

If your sources of support, or your purposes, character, or method of operation is changed, you must let your key District Director know so he can consider the effect of the change on your status. Also, you must inform him of all changes in your name or address.

You are required to file Form 990 only if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed by the 15th day of the

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fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

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. 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 an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director, Baltimore, of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,

(Signed) J. A. Tedesco

Chief, Rulings Section  
Exempt Organizations Branch