

Address any reply to:

P.O. Box 3100, Church St. Sta., New York, N.Y. 10008

Department of the Treasury

P.O. Box 3200

Church Street Station

New York, New York, 10008

~~Internal Revenue Service~~

Internal Revenue Service

Date:

JUL 17 1975

In reply refer to:

E:T:7399: M.W.

Entered in PCE



► Hudson Institute, Inc.
Quaker Ridge Road
Croton-on-Hudson, New York, 10520

Form Number: 990

Periods Ended: 6-30-73

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

District Director

Department of the Treasury

Entered in PCG

District Director
Internal Revenue Service

APR 25 1974

AU:F:610:Stillman

Tel: 264 1872 - 3



Hudson Institute, Inc.
Quaker Ridge Road
Croton-on-Hudson, N.Y. 10520

Gentlemen:

Reference is made to your request for verification of the tax exempt status of your organization.

We are unable to furnish you with a copy of the original determination or ruling letter that was issued to your organization. However, our records indicate that exemption was granted as shown below.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that there has been no change in your organization's exempt status.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Milton J. Farnham".

Group Manager, Exempt Organizations

Name of Organization: Hudson Institute, Inc.

Date of Exemption Letter: December 1963

Exemption granted pursuant to 1954 Code section 501(c) (3) or its predecessor Code section.

Foundation Classification (If Applicable): Not a Private Foundation as an organization described in section 509(a)(1) of the Internal Revenue Code.

cc: Seymour M. Waldman
501 Fifth Avenue
New York, N.Y. 10017



U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D.C.

IN REPLY REFER TO

T:R:EO:3-WSL

DEC 6 1963

Hudson Institute, Inc.
Quaker Ridge Road
Harmon-on-Hudson, New York

Gentlemen:

We have reconsidered our ruling of April 19, 1962, holding that you do not qualify for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954.

Based upon your amended certificate of incorporation and the additional information and evidence submitted concerning your operations, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for educational and scientific purposes. Any questions concerning excise, employment or other Federal taxes should be submitted to your District Director. ✓

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your organization's character, purposes or method of operation should be reported immediately to your District Director for consideration of their effect upon your exempt status. You should also report any change in your name or address. You are required to file an annual information return, Form 990-A, at the close of your regular accounting period which ends June 30.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

Hudson Institute, Inc.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your District Director.

Our ruling of April 19, 1962, is hereby revoked. Copies of contracts furnished for our information are returned as requested by you.

Your District Director is being advised of this action.

Very truly yours,

John W. Littleton
Director, Tax Rulings Division

Enclosure:
Copies of contracts

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District Director