

Address any reply to:

P.O. Box 36040, San Francisco, Calif. 94102

Department of the Treasury

District Director

Internal Revenue Service

Date:

August 31, 1973

In reply refer to:

FL-1330, Code 428

A:FA1439

SF:EO:73-1074

RECEIVED

SEP 11 1973

SPECIAL PROCEDURES STAFF
San Francisco

Institute for Contemporary Studies
3943 Clay Street
San Francisco, California 94118

Our Letter Dated: June 24, 1972

Gentlemen:

In the letter identified above, you were recognized as exempt from Federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code. However, no determination was made regarding private foundation status.

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation as defined in Section 509(a) of the Internal Revenue Code because you are an organization described in Section 509(a)(2).

This classification is based on the assumption that your operations will continue as stated in your notification. All changes in your purposes, character, or method of operation must be reported to your District Director for consideration of their effect on your status.

Sincerely yours,

Cornelius J. Coleman
District Director (Acting)

DISTRICT DIRECTOR
INTERNAL REVENUE SERVICE
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CHIEF, AUDIT DIVISION
SAN FRANCISCO, CALIF.

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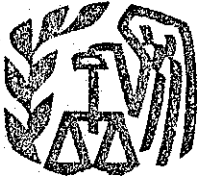
In reply refer to:

FL-1255, Code

A:FA1230

SF:EO:72-1051

Entered in PCG



The Institute for Contemporary
Studies
3942 Clay Street
San Francisco, California 94118

Purpose: Charitable & Educational
File Returns with Internal Revenue Service Center: Philadelphia, Pennsylvania
Accounting Period Ending: May 31
Address Inquiries to District Director of Internal Revenue: San Francisco, California

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.

Pending issuance of regulations under section 509 of the Code, we are unable to make a determination as to whether you are a private foundation as defined in that section. Upon issuance of the regulations we will evaluate your application and make a determination as to whether you are a private foundation.

If we determine upon issuance of the regulations that you are a private foundation, you will be required to comply with the provisions of section 508(e), which specifies that a private foundation is not exempt unless its governing instrument includes certain provisions set forth in that section and the regulations thereunder. Failure to comply with the requirements of section 508(e) will result in retroactive revocation of this determination.

5513-
You are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the 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 a return on time.

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).

(OVER)

FL-1255 (10-71)

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 under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

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.

Please keep this determination letter in your permanent records.

Sincerely yours,

Charles E. Kingman
District Director *FL*