

Internal Revenue Service

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date March 20, 2000

Entered in PCG

Institute For Humane Studies  
3401 N Fairfax Drive Room 440  
Arlington, VA. 22201-4411

Person to Contact: Ronnie Clemons #31-04020  
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:  
94-1623852

Dear Sir or Madam:

This letter is in response to your request today 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 June 1965, 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 section 509(a)(2).

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.

Institute For Humane Studies  
94-1623852

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.

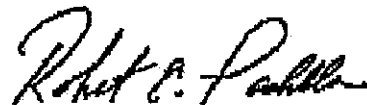
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your organization's exemption application, any supporting documents and 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,



Robert C. Padilla  
Manager, Customer Service

Address any reply to: 450 Golden Gate Ave., San Francisco, Calif. 94102

Department of the Treasury

District Director

Internal Revenue Service

Date:

In reply refer to:

March 1, 1971 Long, Rm. 5209

Phone 556-4718

Institute for Humane Studies, Inc.  
1134 Crane Street  
Menlo Park, California 94025

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Respectfully yours,

*R. L. Harless*  
District Director

cc: G. B. Ellis, Jr. and James P. Kelly of Peat, Marwick, Mitchell & Co.

Form <b>4653</b> (June 1979) Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Notification Concerning Foundation Status</h2>	Do not write in this space (for IRS use only) <input type="checkbox"/> Classification code <input type="checkbox"/> Letter code
Please print or type Remove address label on front cover and place it here <span style="border: 1px solid black; padding: 2px;">1</span> <span style="border: 1px solid black; padding: 2px;">2</span> Correct name, etc. if necessary. Enter employer identification number at right only if incorrect or not shown on label.	Name of organization <div style="border: 1px solid black; padding: 2px; text-align: center;">Institute for Humane Studies, Inc.</div> Employer Identification Number <div style="border: 1px solid black; padding: 2px; text-align: center;">94-1623852</div>	
	Number and street <div style="border: 1px solid black; padding: 2px; text-align: center;">1134 Crane Street</div> City or town, State and ZIP code <div style="border: 1px solid black; padding: 2px; text-align: center;">Menlo Park, California 94025</div>	

Please place an "X" in the one numbered block that applies to your organization, provide any additional information called for, and return the form promptly to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155. Do not check a block until you have read the instructions and Code definitions applicable to that block. Section references are to the Internal Revenue Code of 1954.

- 1 ☐ We are a private foundation within the meaning of section 507(a). (If you are a private foundation, are you claiming status as an operating foundation within the meaning of section 4942(j)(3)? ... ☐ Yes ☐ No If "Yes," attach a statement setting forth all the facts upon which you base your answer including an identification of the clause of section 4942(j)(3)(D) that is applicable.)

We are not a private foundation because we are:

- 2 ☐ A church. Section 170(b)(1)(A)(i).
- 3 ☐ A school. Section 170(b)(1)(A)(ii).
- 4 ☐ A hospital. Section 170(b)(1)(A)(iii).
- 5 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii).
- 6 ☐ A governmental unit. Section 170(b)(1)(A)(v).
- 7 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv).  
 (Complete the Financial Schedule on page 2.)
- 8 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi).  
 (Complete the Financial Schedule on page 2.)
- 9 ☒ An organization that normally receives no more than 1/3 of its support from gross investment income and more than 1/3 of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions. Section 509(c)(2).  
 (Complete the Financial Schedule on page 2.)
- 10 ☐ An organization operated solely for the benefit of and in connection with one or more of the organizations described in 2 through 9 (or for the benefit of one or more organizations described in section 501(c)(4), (5), or (6) and also described in 9 above), but not controlled by disqualified persons other than foundation managers. Section 509(a)(3).  
 (Attach a statement identifying and describing the organization(s) for whose benefit you are operated and the relationship between you and the organization(s).)
- 11 ☐ An organization organized and operated to test for public safety. Section 509(a)(4).

- 12 ☐ We are not sure of our classification.  
 (Attach a copy of your most recently filed information return, Form 990-A, if you filed one, and a statement describing your operations and explaining why you are not sure of your classification. If you think you may be described in 7, 8, or 9, complete the Financial Schedule on page 2.)

I declare that I have examined the information entered on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. (Must be signed by a principal officer, manager, or authorized trustee of the organization.)

F. A. Harper  
 (Signature)

February 19, 1971  
 (Date)

President  
 (Title)



U.S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

IN REPLY REFER TO  
T:R:EO:4  
WJL

Entered in PCG

Institute for Humane Studies  
1931 Brown Street  
Anderson, Indiana

JUN 14 1965

Gentlemen:

We have considered your application for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code.

You were organized under the laws of California for the following purpose:

"SECOND: The specific and primary purposes for which this corporation is formed are charitable, literary and educational purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1954."

The corporation was formed November 10, 1961, and since that time has been operated in the following manner:

1962

Sponsored and conducted a series of conferences and symposia for the benefit of a number of persons in the academic field and this included lectures and group discussions on various subjects relating to liberty and property. Payments were made for meals, traveling expenses, lodging and honoraria on behalf of the participants in connection with the foregoing. No publications resulted from the conferences, it being your position that the participants were responsible individually for publication of their papers or remarks. It appears that no transcript or other record was kept of the proceedings.

You have endeavored to establish a library and other facilities to enable a resident staff as well as visiting scholars to carry on a program of study and research in the humanities and social sciences.

1963

Members of your staff acted as consultants and advisors for the planning and programming of several conferences for members of

Institute for Humane Studies

the academic community in which papers were presented for discussion and lectures given respecting the subjects considered, generally in the area of the humanities. The corporation received fees for these services.

1964

A member of your staff participated in a conference on philosophy resulting in the receipt of a number of applications by participants for financial assistance for study with or at the Institute. Evidently none of the applications were acted upon favorably. A member of your staff served as a consultant for a conference on the humane economy and arrangements have been made to grant a fellowship to a college professor and a doctoral candidate for study at the Institute in the near future.

According to the attachment to the application entitled "Founding and Objectives," your proposed activities will consist of the following:

1. Appointment of a senior staff, resident and visiting, to conduct research in the humane studies, and to facilitate the release and/or publication of the results of such research.
2. Development of a highly specialized research library of books and other materials pertinent to the humane studies.
3. Granting of fellowships particularly for study at the Institute in order to help overcome the shortage of well-trained instructors and other personnel available for positions in education, business, and the other professions.
4. Assistance to senior scholars to begin or to continue research projects which promise to illuminate freedom principles and practices and their relationship to the humane studies.
5. Arrangement, sponsorship, and/or conducting of conferences, symposia and seminars as a means of promoting the Institute's research and educational functions.
6. Encourage translation, publication and/ or distribution of scholarly works currently out of print or unavailable.

On the basis of your stated purposes and the understanding that your operations will continue as evidenced and will conform to those proposed in the exemption application, we have concluded that you are exempt from Federal income as an educational organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operations from those described above, or in your character or purposes, must be reported immediately to your District Director, Indianapolis, Indiana, for a consideration of their effect upon your exempt status. Any changes in your name or address must also be reported.

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, in which event you are required to file form 990-T. You are, however, required to file an annual information return, form 990-A, on or before the 15th day of the fifth month after the close of your annual accounting period.

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 section 2055, 2106 and 2522 of the Code.

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, as should any questions concerning excise, employment or other Federal taxes.

Your District Director is being advised of this action.

Very truly yours,

*R. J. Stakem*  
Chief, Exempt Organizations Branch