## DEPARTMENT OF THE TREASURY

DISTRICT DIRECTOR
INTERNAL REVENUE SERVICE

Entered in PCS

1100 Commerce Street Dallas, Texas 75242

Date:

DEC 0 9 1993

Institute for Policy Innovation 250 S. Stemmons Suite 306 Lewisville, TX 75067

Form Number:

990

Period(s) Ended:

December 31, 1991

Dear Sir or Madam:

We are pleased to inform 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 section 511 through 515 of the Internal Revenue Code.

[X] There is no change.

[ ] You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely,

Gary O. Eooth District Director

Letter 988(D0))7-77)

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INTERNAL REVENUE SERVICE DISTRICT DIRECTOR 1100 COMMERCE STREET DALLAS, TX 75242-0000

Date:

MAR 13 1991

INSTITUTE FOR POLICY INNOVATION 250 S STEMMONS SUITE 306 LEWISVILLE, TX 75067-4564

Employer Identification Number: 75-2158093
Contact Person: SHARI FLOWERS
Contact Telephone Number: (214) 767-3526

Our Letter Dated: May 6, 1987 Addendem Applies: No

Dear Applicant:

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This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

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 private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Gary O. Booth District Director District Director

Date: NOV 19 1990

Institute for Policy Innovation EO TPA:4940 DAL 250 S. Stemmons Frwy., Ste. 300 Advance Ruling Period Ends:
Lewisville, TX 75067 December 31, 1990

Person to Contact:
Shari Flowers
Telephone Number:
(214) 767-3526
Refer Reply To:
EO TPA:4940 DAL
Advance Ruling Period Ends:
December 31, 1990

Dear Sir or Madam:

Our records show that Institute for Policy Innovation is exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted December 1986 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the Internal Revenue Code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(vi).

Grantors and contributors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and contributors may continue to rely on the advance determination until the Service makes a final determination of your foundation status.

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely,

Marcelo G. Gamez

Chief, EP/EO Technical Staff