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 **IRS** Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248421964
Feb. 04, 2009 LTR 4168C E0
52-1699641 000000 00 000
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INSTITUTE OF WORLD POLITICS
% JOHN LENCZOWSKI
1521 16TH ST NW
WASHINGTON DC 20036-1463

Entered

Employer Identification Number: 52-1699641
Person to Contact: MS. MITCHELL
Toll Free Telephone Number: 1-877-829-5500

Dear TAXPAYER:

This is in response to your request of Jan. 26, 2009, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in MAY 1991, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(ii).

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 for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

Internal Revenue Service

Department of the Treasury

Entered in PCG

Washington, DC 20224

Mr. James T. Holmes
Assistant to the Director
The Institute of World Politics
1420 16th Street, NW
Washington, DC 20036

Person to Contact:
Ted Bozovich
Telephone Number:
(202) 566-6197
Refer Reply to:
E:O:S
Date:

MAR 5 1992

Dear Mr. Holmes:

This is in reply to your recent letter concerning the erroneous Employer Identification Number (EIN) indicated on your original tax exempt ruling letter dated May 24, 1991.

The EIN 52-0309013 indicated on your exemption letter is in error according to our records. The correct EIN assigned to The Institute of World Politics is 52-1699641. We suggest a copy of this letter be kept as an addendum to your exemption letter for future reference or inquiries. We apologize for any inconvenience this may have caused you.

If you have any questions regarding this matter, please refer them to the person whose name appears in the heading of this letter. We hope this satisfies your needs.

Sincerely yours,



Ron Williams
Acting Chief, Employee Plans
and Exempt Organizations
Support and Services Branch

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Entered in PCG

The Institute of World Politics
c/o John Lenczowski
3609 Van Ness Street, N.W.
Washington, D.C. 20008

Person to Contact: David O. Daume

Telephone Number: (202) 566-3843

Refer Reply to: E:EO:R:2-4 JJB

Date:

MAY 24 1991

Employer Identification Number: 52-0309013
Key District: Baltimore, MD
Accounting Period Ending: December 31
Foundation Status Classification: 509(a)(1) and
170(b)(1)(A)((ii)
Form 990 Required: Yes

Dear Applicant:

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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in the section(s) above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you

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are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key District Director.

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 for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522.

Donors (including private foundations) may rely on this ruling unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your 509(a) status as shown above, donors (other than private foundations) may not rely on the classification shown above if they were in part responsible for, or were aware of, the act that resulted in your loss of such status, or they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification. Private foundations may rely on the classification as long as you were not directly or indirectly controlled by them or by disqualified persons with respect to them. However, private foundations may not rely on the classification shown above if they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Organizations Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your key district office.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If your gross receipts each year are not normally more than \$25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For

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guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, and supporting documents, and this exemption letter. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

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, Exempt Organization Business Income Tax Return. 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.

Rev. Proc. 75-50, 1975-2 C.B. 587, sets forth guidelines and recordkeeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. You must comply with this revenue procedure to maintain your tax-exempt status. Since, in your case, you customarily draw a substantial percentage of your students from a large geographic section of the United States, the publicity requirements described in section 4.03 of the revenue procedure may be satisfied by complying with section 4.02. The latter section states that a school must include a statement of its racially nondiscriminatory policy as to students in all its brochures and catalogues dealing with student admissions, programs and scholarships. Such statement should be substantially similar to the language of the Notice described in section 4.03.

You need an employer identification number even if you have no employees. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

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We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.

Sincerely,

Jeanne S. Gessay
Jeanne S. Gessay
Chief, Exempt Organizations
Rulings Branch 2