

Comm List (without "Doc")
9/92 p. 881
Internal Revenue Service
District Director

Department of the Treasury

31 HOPKINS PLAZA
BALTIMORE, MD 21201-

Entered in PCG

Date: JUN 24 1987

Employer Identification Number:
52-1265221
Contact Person:
D JAMES
Contact Telephone Number:
(301) 962-4774

THE INSTITUTE ON RELIGION AND
DEMOCRACY INC
729 15TH STREET NW 900
WASHINGTON, DC 20005-

Our Letter Dated:
NOV. 16, 1982
Caveat Applies:
Yes

Dear Applicant:

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.

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 Internal Revenue Code, because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi). Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes a notice to the contrary. However, a grantor or a 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 that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

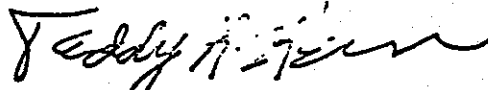
Letter 1050(DO/CG)

-2-

THE INSTITUTE ON RELIGION AND

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

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Teddy R. Kern". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Teddy R. Kern
District Director

THE INSTITUTE ON RELIGION AND

For tax years ending on or after December 31, 1982, you are required to file Form 990 only if your gross receipts are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000, see the instructions for 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. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for delay.

Beginning January 1, 1984, unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (Social Security taxes) for each employee who is paid \$100 or more in a calendar year.