

Press any reply to:

P.O. Box 3100, Birch St. Sta., New York, N.Y. 10008

Department of the Treasury

District Director Internal Revenue Service

Date:

In reply refer to:

November 6, 1972

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M-72-EO-1769

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Entered in PCG



▷ The Lehrman Institute
% Paul, Weiss, Rifkind, Wharton & Garrison
345 Park Avenue
New York, New York 10022

Purpose: Educational

Accounting Period Ending: 7/31

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

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.

You are required to file the annual return, Form 990, on or before the 15th day of the 5th month after the end of your annual accounting period. Failure to file the Form 990 by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000.

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 is unrelated trade or business as defined in section 513 of the Code.

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 local Internal Revenue Service office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Sincerely yours,

Elliott H. Gray

District Director