



THE LIBRARY OF CONGRESS

101 INDEPENDENCE AVENUE, S.E.
WASHINGTON, D.C. 20540-1000

Office of the Librarian

CERTIFICATE REGARDING TAX STATUS OF The Library of Congress

The undersigned, Jo Ann Jenkins, the Chief Operating Officer of the Library of Congress and as such authorized to execute this certificate in the name of Library of Congress, hereby certifies that to the best of her knowledge, information and belief, the following facts are true, correct and complete:

The Library of Congress, as an agency of the United States, is a political subdivision of the United States and qualifies as an organization described in Section 170 (c) (1) of the Internal Revenue Code (IRS).

Dated: 7/27/2007

A handwritten signature in cursive script, reading "Jo Ann Jenkins", written over a horizontal line.

Chief Operating Officer



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WASHINGTON, D.C. 20540-1400

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DEVELOPMENT OFFICE
(202) 707-2777 OFFICE
(202) 707-0312 FAX

Entered

July 27, 2007

RE: Library of Congress Tax Status

To Whom It May Concern:

The Library of Congress, as an agency of the United States, is a political subdivision of the United States and qualifies as an organization described in Section 170 (c) (1) of the Internal Revenue Code (IRS).

Please see attachments for further information on the Library of Congress's tax exempt status and the Congressional Joint Committee on the Library list which is the equivalent of the board.

Sincerely,

A handwritten signature in cursive script, appearing to read "Larry D. Stafford".

Larry D. Stafford
Director of Special Programs



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LIBRARY OF CONGRESS TAX EXEMPT STATUS INFORMATION

ELIGIBILITY TO RECEIVE CHARITABLE GIFTS OF PROPERTY OR CASH. As an agency of the United States, the Library of Congress is an eligible institution under the Internal Revenue Code to receive charitable contributions of property or cash. The proper statutory reference is 26 U.S.C. 170(c)(1). [The Library of Congress is NOT a 501(c)(3) corporation.]

TAX IDENTIFICATION NUMBER. From time to time, donors or non-profit corporations or foundations, when dealing with the Library, require a tax identification number. The Library uses 53-6002532.

GIFTS OF CASH. Money donations to be used until expended (the statutory term is "immediate expenditure") may be accepted by The Librarian of Congress (2 U.S.C. 160). In such cases, checks may be made payable to either "Library or Congress" or "The Librarian of Congress." If the donation is to be used to establish an ongoing trust or endowment, then only the Library of Congress Trust Fund Board can accept the gift (2 U.S.C. 154 et seq). In such cases, checks should be made payable to "Library of Congress Trust Fund Board."

EVALUATIONS. Library regulations provide for courtesy evaluations of property gifts to donors who request them. For tax purposes, however, gifts evaluated over \$5,000 are subject to specific IRS rules. That is, a donor must attach Form 8283 to his/her return if claiming a deduction for a charitable contribution of property (no cash or publicly traded securities) the value of which exceeds \$5,000. A qualified appraisal is required and a donee (such as the Library) is not so qualified under IRS rules.