

Internal Revenue Service

Department of the Treasury

Entered in PCG

P. O. Box 2508
Cincinnati, OH 45201

Date: July 18, 2000

Manhattan Institute for Policy Research, Inc.
52 Vanderbilt Avenue
New York, NY 10017-3808

Person to Contact:
Shawndea Krebs 31-02330
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 9:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
13-2912529

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in May 1977 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Manhattan Institute for Policy Research, Inc.
13-2912529

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

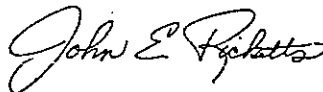
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 1680, GPO Brooklyn, NY 11202

Date: JUL 09 1996

Manhattan Institute for
Policy Research, Inc.
52 Vanderbilt Avenue
New York, NY 10017-3808

Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 13-2912529

~~60d in person~~

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of Manhattan Institute for Policy Research, Inc.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

(Patricia Holub)

Patricia Holub
Manager, Customer
Service Unit

Name of Organization: Manhattan Institute for
Policy Research, Inc.

Date of Exemption Letter: May 1977

Exemption granted pursuant to section 501(c)(3) of the
Internal Revenue Code.

Foundation Classification (if applicable): Not a private
foundation as you are an organization described in sections
509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

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99 (2)
Internal Revenue Service

District
Director

**Manhattan Institute for
Policy Research, Inc.
F/K/A International Center for
Economic Policy Studies, Inc.
20 West 40th Street
New York, New York 10018**

Department of the Treasury

Entered in PCG

P.O. Box 3389, Church St. Sta.
New York, New York 10008

Person to Contact:

E. Sutton
Telephone Number:
264-1079 (9-11:15 a.m.)

Refer Reply to:

E.O.M.F. Coordinator
Date:

AUG 31 1982

Gentlemen:

Reference is made to your request for verification of the tax exempt status of your organization.

We are unable to furnish you with a copy of the original determination or ruling letter that was issued to your organization. However, our records indicate that exemption was granted as shown below.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code of 1954 or under a prior or subsequent Revenue Act remains in effect until exempt status has been terminated, revoked or modified.

Our records indicate that there has been no change in your organization's exempt status.

Sincerely yours,

PETE J. MEDINA

District Director

Name of Organization: **Manhattan Institute for Policy Research
F/K/A International Center for Economic Policy Studies, Inc.**

Date of Exemption Letter: **May, 1977**

Exemption granted pursuant to 1954 Code section 501(c)(3) or its predecessor Code section.

Foundation Classification (If Applicable): **Public Foundation Under sections
170(b)(1)(A)(vi) and 509(a)(1)**