

Address any reply to: 31 Hopkins Plaza, Baltimore, Md. 21201

Department of the Treasury

Entered in POG



**District Director  
Internal Revenue Service**

Date: DEC 8 1970

In reply refer to:  
At: FA:1150:BH

► The National Academy of Public  
Administration Foundation  
1225 Connecticut Avenue, N.W.  
Washington, D. C. 20036

Purpose: Educational and Scientific

Address Inquiries to the District  
Director of Internal Revenue: Baltimore, Maryland

File Returns With: Mid-Atlantic Service Center

Accounting Period Ending: December 31

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and 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, make a determination as to your status under Section 509 of the Code, and notify you of our decision.

For years beginning prior to January 1, 1970, you ~~are~~ are not required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the information return for that particular year to determine whether you are required to file. If filing is required, you must file the information return by the 15th day of the fifth month after the end of your annual accounting period.

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.

(Over)



National Academy of Public Administration



Chartered by Congress

## ATTACHMENT A

### CERTIFICATE REGARDING TAX STATUS OF THE NATIONAL ACADEMY OF PUBLIC ADMINISTRATION FOUNDATION

The undersigned, Dennis W. Boyd, the Chief Financial Officer of The National Academy of Public Administration Foundation and as such authorized to execute this certificate in the name of The National Academy of Public Administration Foundation, hereby certifies that to the best of his knowledge, information and belief, the following facts are true, correct and complete:

- (1) The National Academy of Public Administration Foundation has received a ruling or determination letter(s) from the Internal Revenue Service stating that The National Academy of Public Administration Foundation qualifies as an organization described in Section 501 (c)(3) of the Internal Revenue Service Code and in the particular section or sections of the Internal Revenue Service Code identified below (Please check the appropriate box and attach a photocopy of the IRS determination letter):

☐ Sections 509 (a)(1) and 170 (b)(1)(a)(vi)

☐ Section 509 (a)(2)

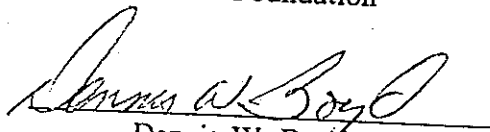
☒ Section 509 (a)(3)

☐ Sections 509 (a)(1) and 170 (b)(1)(a)(i), (ii), (iii), (iv), or (v).

- (2) Notice of a change in the status of The National Academy of Public Administration Foundation under the section or sections of the Internal Revenue Service Code identified above has not been made to the public (such as by publication of the Internal Revenue Bulletin), and the Internal Revenue Service has not given notice to The National Academy of Public Administration Foundation that it will be deleted from such status.

The National Academy of Public  
Administration Foundation

Dated: July 7, 1994

  
Dennis W. Boyd

Chief Financial Officer