

Internal Revenue Service

Department of the Treasury

Entered

Date: February 10, 2003

National Affairs, Inc.
Public Interest
1112 16th Street, NW, Suite 140
Washington, DC 20036-4821

**P. O. Box 2508
Cincinnati, OH 45201**

Person to Contact:
Jocie Bradshaw #31-02167
Customer Service Representative
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
13-6207054

Dear Sir or Madam:

This is in response to your request of February 10, 2003, regarding your organization's tax exempt status.

Our records indicate that a determination letter issued in August 1967, 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 section 509(a)(2).

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.

National Affairs, Inc.
#13-6207054

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.

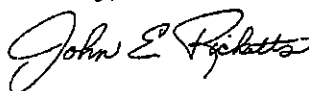
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public 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
District Director

Department of the Treasury

Date: JUL 18 1979

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p. (2) 229

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> National Affairs Inc.
10 E 53rd Street
New York, New York 10038

Gentlemen:

Form Number: 990
Periods Ended: 4/78

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

- ☒ There is no change.
- ☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,



District Director

District Director, Manhattan District

Letter 988 (DO) (7-77)

Department of the Treasury

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(2) p. 229*



Internal Revenue Service
Washington, DC 20224

Date:

04-20-71

In reply refer to:

NATIONAL AFFAIRS INC
404 PARK AVENUE SOUTH
NEW YORK, NY

10016

Gentlemen:

*Requested updated ltr to
Caris 10/25/93.*

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

J. A. [Signature]

Chief, Rulings Section
Exempt Organizations Branch

FORM 11-3714 (8-70) (CONTINUOUS)



U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

IN REPLY REFER TO
Form M-4280

AUG 4 - 1967

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T:MS:EO:R:3-EJK

National Affairs, Inc.
c/o Freedom House
20 West 40th Street
New York, New York 10018

Gentlemen:

PURPOSE	
Educational	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT OF INTERNAL REVENUE	
Manhattan, New York	
FORM 990-A REQUIRED	ACCOUNTING PERIOD ENDING
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	April 30

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 or 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 and address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to you or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 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 District Director, as should any questions concerning excise, employment or other Federal taxes.

Your District Director is being advised of this action.

Every exempt organization is required to have an Employer Identification Number, regardless of whether it has any employees. This number should be entered in the designated space on all Federal returns filed and referred to on all correspondence with the Internal Revenue Service. If you do not have such a number, your District Director will take steps to see that one is issued to you at an early date.

Our letter to you dated July 10, 1967, advising that you are not relieved of the requirements of filing Federal income tax returns, may be disregarded.

Very truly yours,

John R. Barber

Chief, Rulings Section,
Exempt Organizations Branch