

Internal Revenue Service

Department of the Treasury

ENTERED IN P-66

Washington, DC 20224

National Center for Public
Policy Research, Inc.
300 Eye Street, N.E.
Washington, DC 20002

Person to Contact:

Steve Jankowitz

Telephone Number:

(202) 566-4754

Refer Reply to:

E:EO:R:2-4

Date:

AUG 04 1988

Employer Identification Number: 52-1226614

Ladies and Gentlemen:

This letter is in reply to your request dated August 7, 1987, and later modified by your letter of May 24, 1988. You requested that we classify you as a publicly supported organization under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Internal Revenue Code.

The information submitted indicates that you were formed under the non profit laws of the District of Columbia in 1981. You were formed for the purpose of engaging in nonpartisan analysis, study and research on the numerous public policy issues facing the United States of America, both domestic issues and foreign affairs issues. Your organization was recognized as exempt on February 10, 1982, in an advanced ruling from the District Director, Baltimore.

Your current financial information indicates that substantially all of your support has been derived from the general public.

Section 509(a)(1) of the Code provides that an organization is not a private foundation if it is "an organization described in Section 170(b)(1)(a)(vi) (other than in clauses (vii) and (viii))."

Section 170(b)(1)(A)(vi) describes "an organization referred to in section [170(c)(2)] which normally receives a substantial part of its support exclusive of income received in the exercise or performance by such organization of its charitable, educational, or other purpose or function constituting the basis for its exemption under section 501(a) from a governmental unit referred to in subsection (c)(1) or from direct or indirect contributions from the general public."

Section 1.170A-9(e)(2) of the Regulations provides that "an organization will be treated as publicly supported if the total amount of support which the organization 'normally' receives from contributions made directly or indirectly by the general public equals at least 33 1/3 percent of the total support 'normally' received by the organization."

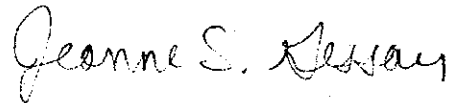
National Center for Public Policy Research, Inc.

According to the information submitted on your behalf, substantially all of your support is derived from contributions from the general public. Therefore, your organization meets the public support test. Based on the information received, we rule that you are a publicly supported organization and, as such, you are entitled to a definitive ruling under sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

We are informing your key District Director of this ruling. Because this letter could help resolve any questions about your tax status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, please contact your District Director.

Sincerely yours,



Jeanne S. Jessay
Chief, Exempt Organizations
Rulings Branch 2

Internal Revenue Service
District Director

Department of the Treasury

Date:

FEB 10 1982

*1991 Ann. List. book
does not show "Inc"*

The National Center For Public Policy
Research, Inc.
1128 Sixteenth Street, NW
Washington, DC 20015

Employer Identification Number:

52-1226614

Accounting Period Ending:

December 31

Foundation Status Classification:

*509(a)(1)&170(b)(1)(A)(vi)
Advance Ruling Period Ends:

December 31, 1986
Person to Contact:

Mike Schreiber
Contact Telephone Number:

(301) 962-4769

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section *509(a)(1)&170(b)(1)(A)(vi)

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section * See Above organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section * status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section * organization.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should call us. You are 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, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you 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 if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

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

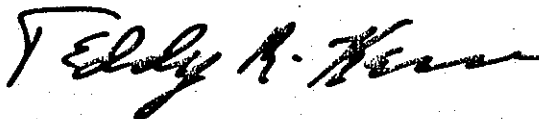
You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

cc: William J. Lehrfeld, Esq.
1128 Sixteenth Street, NW
Washington, DC 20036

Sincerely yours,



District Director

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

National Center for Public
Policy Research, Inc.
300 Eye Street, N.E.
Washington, DC 20002

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Jeanne S. Gessay

Jeanne S. Gessay
Chief, Exempt Organizations
Rulings Branch 2