

Internal Revenue Service
District Director

RECEIVED
12/27/84

Department of the Treasury

Date: December 18, 1984

Entered in PCG

Person to Contact:
R. D. Morris
Contact Telephone Number:
488-3100

National Forum Foundation
214 Massachusetts Avenue, N.E.
Suite 220
Washington, DC 20002

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

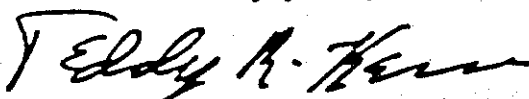
Your exempt status under section 501(c)(3) of the Code is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. 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.

Because this letter could help resolve any questions about your 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 above.

Sincerely yours,



Teddy R. Kern
District Director

Internal Revenue Service
District Director

Department of the Treasury

Entered in POG

Date: February 22, 1984

Person to Contact:

Carman Avery

Telephone Number:

(404) 221-4516

Refer Reply to:

EO:7201

► National Forum Foundation
P.O. Box 154
Mobile, AL 36601

Date of Exemption: Oct. 20, 1978
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,


District Director

Item Changed
Name

From
Coalition for
Decency

To
National Forum
Foundation

Internal Revenue Service
District Director

Department of the Treasury

Date: MAR 23 1983

Our Letter Dated:
October 20, 1978
Person to Contact:
C. Avery/tt
Contact Telephone Number:
(404) 221-4516
Employer Identification
Number: 63-0741749
File Folder Number
580017531

The Coalition for Decency, A Non-Profit
Corporation
P. O. Box 494
Mobile, AL 36601

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section *. Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor 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.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Michael J. Murphy

District Director

* 509(a)(1) & 170(b)(1)(A)(vi).

275 Peachtree St., N.E., Atlanta, Ga. 30043

Letter 1050 (DO) (7-77)

Internal Revenue Service
District Director

Department of the Treasury

Date: OCT 20 1978

The Coalition for Decency, a Non-Profit
Corporation
Post Office Box 494
Mobile, Alabama 36601

Employer Identification Number:
63-0741749
Accounting Period Ending:
30 September
Foundation Status Classification:
509(a)(1) & 170(b)(1)(A)(v)
Advance Ruling Period Ends:
30 September 1982
Person to Contact:
D. Wilkes
Contact Telephone Number:
904-791-2636

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 509(a)(1) 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 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

400 West Bay St., Jacksonville, Fla. 32202

(over)

Letter 1045(DO) (6-7)