

Address any reply to: P.O. Box 231, Los Angeles, Calif. 90053

Department of the Treasury

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1975 APR 23 PM 1:28

Entered in EOG

[Date] [Time] [Office]

Internal Revenue Service

Date: In reply refer to:

April 24, 1975 421-EOG-2:Erixon
(213) 668-5787

The RAND Corporation
1700 Main Street
Santa Monica, California 90406

Gentlemen:

This supersedes our letter dated April 24, 1972, in which we classified your organization as one that is not a private foundation because you were an organization described in section 509(a)(2).

Based on the financial data which you recently submitted, we have determined that your organization is not a private foundation as defined in section 509(a) of the Internal Revenue Code because you are an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1).

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

Very truly yours,

W. V. Bennett

District Director

ANS. BY
LETTER IN
DATE

RAND - Santa Monica	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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District Director

Internal Revenue Service

Date:

DEC 13 1976

In reply refer to: EP/PO:R. AL

L-225, Code 414

Tel. (213) 688-5788

The Reed Corporation
1700 Main Street
Santa Monica, California 90406

Date of Exemption:

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,



R. Al Alicante

EDIF Coordinator

Item Changed
Accounting Period

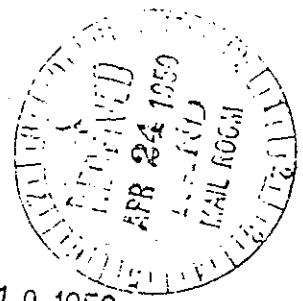
From
June 30

To
September 30

1491M-Februa 1949



U. S. TREASURY DEPARTMENT
WASHINGTON 25



OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:ER
RD

APR 19 1950

The Rand Corporation
1500 Fourth Street
Santa Monica, California

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for scientific and educational purposes.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

RAND	INFO.	ACT.
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Von Sonn		
Tams		
He		
Wells		
Young		
File No.	462	

Ans. By.....
Letter No.....
Date.....

- 2 -

The Rand Corporation

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code, as amended, and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,

E. J. McLarney
Deputy Commissioner.