

Address any reply to:

Entered in PCG

Department of the Treasury
P. O. Box 3100 Church St. Station
New York, New York 10008

District Director

Internal Revenue Service

Date:

May 9, 1974

In reply refer to:

AU:F:610:Horowitz

#411

Tel:264-1870



Research Center for Religion & Human
Rights in Closed Societies, Ltd.
475 Riverside Drive Suite 452
New York, New York 10027

Gentlemen:

This modifies our letter of February 22, 1974,
in which we stated you would be treated for your first two tax years as
an organization which is not a private foundation.

Based on additional information supplied, we have determined you
are 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)(2).

If your sources of support, or your purposes, character, or method
of operation is changed, you must let us know so we can consider the
effect of the change on your status.

Sincerely yours,

P. S. Galt

District Director

MAR 1 1973

Department of the Treasury



DO 13

Internal Revenue Service
Washington, DC 20224

Date:

SEP 29 1973

In reply refer to:

T:MS:EO:R:5

Research Center for Religion
and Human Rights in Closed
Societies, LTD.
475 Riverside Drive
New York, New York

Key District: Manhattan
Accounting Period Ending: December 31
Form 990 Required: ☒ Yes ☐ No
Foundation Status Classification : 509(a)(2)
Advance Ruling Period Ends : December 31, 1973

Gentlemen:

Based on the 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 of the type described in section 509(a)(2).

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 referred to above.

Within 90 days after the end of your advance ruling period, you must submit to your key district director 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

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been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization so long as you continue to meet the requirements of the applicable support test. If however, 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, in the event 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. In addition, 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)(2) 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 was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

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 not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes 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 your sources of support, or your purposes, character, or method of operation is changed, you must let your key District Director know so he can consider the effect of the change on your status. Also, you must inform him of all changes in your name or address.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$5,000. 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, for failure to file the return on time.

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.

We are informing your key District Director of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,

Milton Cerny
Chief, Rulings Section
Exempt Organizations Branch

This ruling is conditioned upon your amending your articles of incorporation to include a clause limiting your activities to those under section 501(c)(3) of the Code, such as that which was adopted by your Board of Directors on January 9, 1973.