

Department of the Treasury

Entered in PCG

Internal Revenue Service

Washington, DC 20224

Date: FEB - 5 1971

In reply refer to:

T:MS:EO:R:4



► The Robert A. Taft Institute of
Government
420 Lexington Avenue
New York, New York 10017

Gentlemen:

This is in reference to Form 4653 "Notification Concerning Foundation Status", dated November 2, 1970, with enclosures, and your request that we issue a determination letter holding that you are not a private foundation under section 509 of the Internal Revenue Code of 1954 because you are an organization described under section 170(b)(1)(A)(vi) of the Code, and that donations to you qualify for the 50% limitation provided in section 170(b)(1)(A) of the Code.

Section 170(b)(1)(A) of the Code was amended by the Tax Reform Act of 1969 to provide that for the taxable years beginning after December 31, 1969, an individual is allowed a deduction to the extent that the aggregate of his contributions made to organizations described in section 170(b)(1)(A) does not exceed 50 percent of his contribution base. Contribution base is defined as adjusted gross income (computed without regard to any net operating loss carryback to the taxable year under section 172.)

Section 170(b)(1)(A)(vi) of the Code refers to organizations described in section 170(c)(2) which normally receive a substantial part of their support from a governmental unit referred to in section 170(c)(1) of the Code or from direct or indirect contributions from the general public.

The information submitted with your request discloses the following:

Re: The Robert A. Taft Institute of Government

You are exempt from Federal income tax as an organization described in section 501(c)(3) of the Code, which is substantially similar to section 170(c)(2), and contributions to you are deductible under section 170 of the Code.

You were incorporated in 1961 under the laws of the state of New York, and your purposes are charitable and educational. Your activities are primarily aimed at developing among participants of your Seminar programs greater understanding of the basic principles of constitutional government, the two-party system and governmental process in the United States.

For the four taxable years immediately preceding the current taxable year, the total amount of the support which you received from governmental units, from donations made directly or indirectly by the general public, or from a combination of these sources equaled $33 \frac{1}{3}$ percent or more of your total support for such taxable years. Amounts contributed by any person are limited to 1% of your total support in determining public support.

The facts presented indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are a publicly supported organization described in section 170(b)(1)(A)(vi) of the Code. Accordingly the additional 10 percent limitation provided in section 170(b)(1)(A) of the Code is applicable to contributions made to you by individual donors in the taxable years to which such percentage is applicable. The 50 percent limitation provided in section 170(b)(1)(A) of the Code, as amended by the Tax Reform Act of 1969, is applicable to contributions made to you in the taxable years beginning after December 31, 1969.

Your classification as a publicly supported organization described in section 170(b)(1)(A)(vi) of the Code is based on the assumption that you will continue to operate as evidenced to date. This ruling is predicated on the basis that you will maintain the necessary information to substantiate that you receive more than a third of your support from the United States or any state or political subdivision thereof

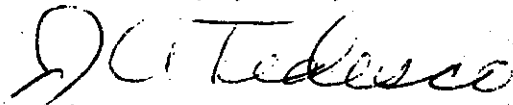
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Re: The Robert A. Taft Institute of Government

or from direct or indirect contributions from the general public. Any changes in your method of operation or in the character of your support must be reported to your District Director so that he may consider the effect on your classification.

In accordance with the authorization contained in your Power of Attorney, a copy of this letter is being sent to Mr. W. Neil Thomas.

Very truly yours,

A handwritten signature in dark ink, appearing to read "J. C. Tedesco". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Chief, Rulings Section
Exempt Organizations Branch



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
P. O. Box 8, Village Station
New York 14, New York.

December 14, 1962

NYC FORM
3-129
(REV. 5-60)

IN REPLY REFER TO
AU:F: ~~DS~~
B18:DS

M-62-EO-214

The Robert A. Taft Institute of Government
122 East 42nd Street
New York 17, New York.

Purposes of organization:
Educational

Accounting Period Ending:
April 30

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 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for above purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purpose for which you were organized, or your method of operation. Any such changes should be reported immediately to our office, Attention: AU:F:PEO in order that their effect upon your exempt status may be determined. Your responsibility in regard to Forms 990-A is as checked below:

- ☒ You are required, however, to file information returns, Forms 990-A, annually, with the District Director so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.
- ☐ It will not be necessary for you to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as you come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106(a)(2) of the 1954 Code. Gifts of property to you are deductible in computing net gifts for Federal gift tax purposes in the manner and to the extent provided by sections 2522(a)(2), 2522(b)(2) and (3) of the Code.

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees but have not filed a waiver certificate you should take the matter up with this office. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of section 3306(c)(8) of such Act.

Despite your exemption from income tax, you are required to report income tax withheld on Employment Tax Form 941 if you pay wages as defined in Section 3401 to any employee. If you have not obtained an employer's identification number the enclosed Form SS-4 should be completed and returned so that proper tax reporting may be forwarded. to 484 Lexington Avenue, New York 17, New York, Attention: C:S:R.

This exemption is applicable to Federal Income Taxes only. Any questions with respect to taxes levied under other sub-titles of the Code should be submitted to this office.

You should maintain adequate records and case histories of all distributions of

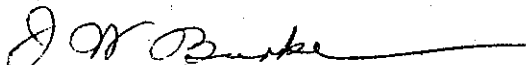
The Robert A. Taft Institute of Government

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your funds to individuals in order that any or all such distributions can be substantiated upon request by the Internal Revenue Service. In this connection, see Revenue Ruling 56-304, Cumulative Bulletin 1956-2, page 306.

A copy of this letter has been forwarded to your representative designated below, in accordance with the authorization contained in a power of attorney on file in this office.

Very truly yours,


J. W. Burke
Acting District Director

CC: Henry Mannix, Esq.
c/o White & Case
14 Wall Street
New York 5, New York.