

# National Association of Scholars

575 Ewing Street, Princeton, New Jersey 08540 • 609-683-7878 Fax: 609-683-0316

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April 4, 1994

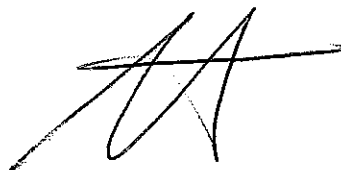
Miss Diane Monroe  
The Lynde and Harry Bradley Foundation  
777 East Wisconsin Avenue — Suite 2285  
Milwaukee, Wisconsin 53202-5395

Dear Diane:

I'm writing in response to a letter I received from J. Marshall Osborn, a copy of which is attached.

~~The Wisconsin Association of Scholars is an NAS affiliate and covered by our group tax exemption.~~ They are therefore eligible to receive grants directly from private foundations. Needless to say, if you prefer to provide funds for Wisconsin programming to the NAS and have us make a grant to the WAS, we would be pleased to comply. If possible, however, we would prefer that such a grant go directly to the WAS.

Sincerely,



Steve Balch  
President

SB:mrc  
Enclosure

cc: J. Marshall Osborn

# UNIVERSITY OF WISCONSIN

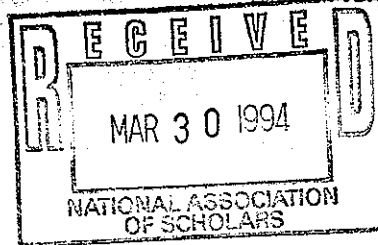
## DEPARTMENT OF MATHEMATICS

Van Vleck Hall, 480 Lincoln Drive  
Madison, WI 53706

Fax: (608) 263-8891

Dr. Stephen H. Balch  
National Association of Scholars  
575 Ewing Street  
Princeton, NJ 08540  
Fax: (609) 683-0316

March 25, 1994



Dear Steve,

In light of our recent conversation concerning the tax exempt status of WAS, I thought I should mention to you that a search of our files reveals that the tax exempt status of WAS was granted to us as a "subordinate" of NAS in a letter to you from the IRS dated November 19, 1991. It is in reply to a letter to the IRS by Celia Roady of Ginsburg, Feldman and Bress requesting that we, and certain other NAS chapters, receive this status as subordinates of NAS. From what Dianne Monroe was telling me over the telephone, they may be unwilling to make a grant to us directly if our tax exempt status is through you. In any case, I have sent copies of these tax status letters to Dianne with the request that both of us would prefer to have the grant made directly to WAS, but that we would understand if they had to make it through NAS.

If you want to reach me by telephone, I will be away all of this coming week except for Thursday, and I will also be away the Monday and Tuesday after Easter. I should be here the rest of the time.

Sincerely,

*Marshall*

J. Marshall Osborn

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
31-HOPKINS PLAZA  
BALTIMORE, MD 21201

*Wisconsin Assn. of Scholars*  
DEPARTMENT OF THE TREASURY

NOV 27 1991

Entered in PCG

Date: **NOV 19 1991**

Employer Identification Number:  
11-2741490

Contact Person:  
MS. J. MANTEGNA

Contact Telephone Number:  
(410) 962-4787

NATIONAL ASSOCIATION OF SCHOLARS  
INC  
20 NASSAU STREET SUITE 250 EAST  
PRINCETON, NJ 08542

Addendum Applies:  
No

*NAS = 509(a)(1)*

*subordinates = 509(a)(2)*

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(3).

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(3) of the Code. Your exemption letter remains in effect.

Based on the information supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your subordinates or for their use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$5,000 or 5 percent of gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a

NATIONAL ASSOCIATION OF SCHOLARS

Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the \$25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally \$25,000 or less, and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of organizations that will receive Form 990 packages in future years.

Your subordinates are not required to file Federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

As of January 1, 1984, each of your subordinates is liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more they pay to each of their employees during a calendar year. Your subordinates are not liable for the tax imposed under Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that since your previous report:
  - a. Changed names or address;
  - b. Were deleted from your roster; or
  - c. Were added to your roster.
3. For subordinates to be added, attach:
  - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates;
  - b. A statement that each has given you written authorization to add its name to the roster;
  - c. A list of those to which the Service previously issued exemption rulings or determination letters;
  - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
  - e. The street address of each subordinate whose mailing address is a P. O. Box; and
  - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying

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with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did not change since your previous report.

The above information should be sent, "Attention: Entity Control Unit," to the following address:

Internal Revenue Service Center  
P. O. Box 245  
Bensalem, PA 19255

The service center that processes your returns will send you a Group Exemption Number. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.


If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

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

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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

Sincerely yours,



District Director

LAW OFFICES  
GINSBURG, FELDMAN AND BRESS  
CHARTERED  
1250 CONNECTICUT AVENUE, N.W.  
WASHINGTON, D.C. 20036  
TELEPHONE (202) 637-9000

CORRESPONDENT OFFICE  
9, RUE BOISSY D'ANGLAS  
75008 PARIS, FRANCE

CELIA ROADY  
(202) 637-9196

TELECOPIER (202) 637-9195  
TELEX 4938614

June 21, 1991

CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

Internal Revenue Service  
EP/EO Division  
P.O. Box 1680, GPO  
Brooklyn, NY 11202

Re: National Association of Scholars  
EIN: 11-2741490

Dear Sir/Madam:

The purpose of this letter is to request a group exemption for certain subordinate organizations associated with the National Association of Scholars ("NAS"), an organization which was recognized on September 2, 1986, by the IRS Key District Office in Brooklyn, New York, as a publicly-supported charitable organization within the meaning of Code sections 501(c)(3) and 509(a)(1). A copy of NAS' determination is attached as Exhibit 1. IRS Form 2848, Power of Attorney, authorizing the undersigned and Susan A. Cobb to represent NAS in this application is attached as Exhibit 2.

The following information is submitted in support of NAS' group exemption application.

1. Attached as Exhibit 3 is a Verification statement signed by Stephen H. Balch, President of NAS, attesting to the following:

a. All of the subordinate organizations seeking an exemption under this group exemption application are subject to NAS' general supervision and control. In this regard, NAS has provided its subordinates with guidelines to govern their operational activities. Pursuant to those guidelines, subordinates must conform their principles to those of NAS; use bylaws provided by NAS; send copies of each issue of their newsletters to NAS; keep NAS informed of their composition and leadership; use similar membership categories as NAS; inform NAS of any decision to make major departures or exceptions from NAS

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guidelines; provide all statements and policy papers to NAS for review; and send budget reports to NAS on an annual basis. Moreover, the NAS Board of Directors determines which organizations will qualify as affiliates. The Board's steering committee also recommends suspension of an affiliate's status if that affiliate has been found to be in serious violation of NAS' guidelines.

b. All subordinate organizations applying for exemption under the NAS group exemption application are eligible to qualify as charitable and educational organizations within the meaning of Code section 501(c)(3).

c. All subordinate organizations applying for exemption under the NAS group exemption application are on the same accounting period as the NAS.

d. All subordinate organizations applying for exemption under the NAS group exemption application agree to be recognized as exempt from the date of this application.

e. Each subordinate to be included in the group exemption letter has furnished NAS with written authorization to that effect, signed by a duly authorized officer of the subordinate.

f. None of the subordinates to be included in the NAS group exemption has received an IRS determination letter relating to exemption.

g. No subordinate to be included in the group exemption letter is a private foundation as defined in Code section 509(a).

2. NAS and its subordinate organizations share a common purpose, which is the promotion of informed discussion of issues pertaining to the canons of scholarship and teaching, the quality of the academic curriculum, academic and intellectual freedom, and the overall tone of academic life and higher educational policy generally. They collect, evaluate and disseminate information about those subjects within campus communities and scholarly associations, among individuals responsible for the formation of higher education policies and among the general public. The state affiliates accomplish their goals through a variety of activities, including statewide or local meetings for their members and the general public; the publication of newsletters, statements, studies and reports; meetings involving select groups of academic leaders which focus on special

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educational problems; campus events including the sponsorship of speakers, debates and symposia on educational issues; and community events which address educational issues. Exhibit 3 attached hereto includes an affirmation by Stephen H. Balch, President of the NAS, that to the best of his knowledge, the purposes and activities of the subordinates are as stated herein.

3. The subordinate organizations receive their income primarily from membership dues. Their expenditures include the costs of printing newsletters and various educational publications and sponsoring statewide and community educational events.

4. A copy of the Model Bylaws adopted by the NAS subordinates is attached as Exhibit 4.

5. A list of the names, mailing addresses, and employer identification numbers (or IRS Forms SS-4, where applicable) of each subordinate to be included in the group exemption is attached as Exhibit 5.

\* \* \*

If you have further questions on this application, please call the undersigned or Susan A. Cobb (202) 637-9112.

Sincerely,



Celia Roady

CR:rp  
Enclosures



EXHIBIT 5

SS-4's

EXHIBIT 5

LIST OF AFFILIATES  
OF  
NATIONAL ASSOCIATION OF SCHOLARS

Colorado Association of Scholars, Inc.  
Raymond P. Tripp, Jr., President  
885 South Vine Street  
Denver, CO 80209  
Legal Address: 936 East 18th Ave., Denver, CO 80218  
EIN: SS-4 attached

Association of Scholars in Georgia, Inc.  
James Gouinlock, President  
Dept. of Philosophy,  
Emory University  
Atlanta, GA 30322  
EIN: 58-1911452

Iowa Association of Scholars, Inc.  
David O. Moline, President  
38 Wakefield Court  
Iowa City, IA 52240  
EIN: SS-4 attached.

Louisiana Association of Scholars, Inc.  
James E. Campbell, President  
4728 Tulane Dr.  
Baton Rouge, LA 70808  
Legal Address: 5425 Prytania St., New Orleans, LA 70115  
EIN: 72-1184408

Maryland Association of Scholars, Inc.  
Sheldon B. Avery, President  
3317 Marnat Rd.  
Baltimore, MD 21208  
Legal address: 4509 Hornbeam Dr., Rockville, MD 20853  
EIN: SS-4 attached

Massachusetts Association of Scholars, Inc.  
Christina Sommers, President  
41 Linden Lane  
Brookline, MA 02146  
EIN: SS-4 attached

Michigan Association of Scholars, Inc.  
Joseph W. DeBolt, President  
1120 Wendrow Way  
Mt. Pleasant, MI 48858  
Legal address: 1412 Roxburgh, E. Lansing, MI 48823  
EIN: SS-4 attached

National Capital Association of Scholars, Inc.  
Suzanne Ramey Legault, Secretary/Treasurer  
2011 Que Street, N.W.  
Washington, D.C. 20009  
EIN: 52-173-3792

New Hampshire Association of Scholars, Inc.  
Bernard Gordon, President  
113 Cutts Rd.  
Durham, NH 03824  
Legal address: 9 North Park St., Hanover, NH 03755-1503  
EIN: SS-4 attached

New Jersey Association of Scholars, Inc.  
Glenn Ricketts, President  
Twenty Nassau St.  
Suite 250 E.  
Princeton, NJ 08542  
EIN: SS-4 attached

New York Association of Scholars, Inc.  
Barry R. Gross, President  
240 Central Park South  
New York, NY 10019  
EIN: 13-3591359

New Mexico Association of Scholars, Inc.  
Dick Tomasson, President  
818 Southeast Circle  
Albuquerque, NM 87104  
EIN: SS-4 attached

Ohio Association of Scholars, Inc.  
Bradford P. Wilson, President  
819 Center Street  
Ashland, OH 44805  
EIN: 34-1672412

Pennsylvania Association of Scholars, Inc.  
Charles Rubin, President  
304 Castlegate Rd.  
Pittsburgh, PA 15221  
EIN: 25-1620870

Tennessee Association of Scholars, Inc.

Daniel McMurray, President

Dept. Sociology

Box 116

Middle Tennessee State University

Murfreesboro, TN 37132

Legal address: Browns Mill Road, Lascassas, TN 37085

EIN: SS-4 attached

Virginia Association of Scholars, Inc.

Ted J. Smith, President

4010 Sherbrook Rd.

Richmond, VA 23235

EIN: 54-1568128

Wisconsin Association of Scholars, Inc.

Theodore S. Hamerow, President

5039 Cynthia Lane

Racine, WI 53406

EIN: SS-4 attached