

**Internal Revenue Service**

**Department of the Treasury**

District Director  
Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

Person to Contact:  
EP/EU Tax Examiner

Network Education Program  
806 Rhode Island Avenue, N.E.  
Washington, D.C. 20018

Telephone Number:  
(410) 962-6058

Refer Reply to:  
EP/EO:CSU  
Room 817

Date:

Dear Sir/Madam:

This is in response to your inquiry dated December 22, 1993, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective October 1983. We have also determined that the organization is not a private foundation because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

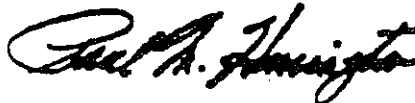
Donors may deduct contributions to you under section 170 of the Code.

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

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

This letter may be used to verify your tax-exempt status.

Sincerely yours,



Paul M. Harrington  
District Director

## IRS RULING

Internal Revenue Service  
District Director

Department of the Treasury

Date: October 31, 1983

Employee Identification Number:

52 - 1307764

Accounting Period Ending:

June 30

Foundation Status Classification:

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

Advance Ruling Period Ends:

June 30, 1985

NETWORK Education Program  
806 Rhode Island Avenue NE  
Washington, DC 20018

Person to Contact:

Taxpayer Service Division

Contact Telephone Number:

488-3100

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)(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.