

Department of the Treasury

1977

District Director

Internal Revenue Service



Date:

In reply refer to:

February 27, 1980 EP: 60: Gubrowski

Foundation for Public Affairs  
1220 16th Street N.W.  
Washington, D.C. 20036

Form Number:

990

Periods Ended:

7/7/82

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

- There is no change.
- You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,

*Lucas S. Portney*  
District Director

Most recent IRS letter, noting name change from ECO Foundation to Foundation for Public Affairs.

**District Director**  
**Internal Revenue Service**

Date: May 25, 1976 In reply refer to: Case 604870  
EO:7204:J.P.Bache  
Telephone: (301) 962-4774

▷ Foundation for Public Affairs  
1220 16th Street, N.W.  
Washington, D. C. 20036

**Date of Exemption: December 22, 1964**  
**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,

*Gerald G. Portney*  
Gerald G. Portney  
District Director

<u>Item Changed</u>	<u>From</u>	<u>To</u>
Name	The ECO Foundation	Name shown above

EXHIBIT B



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
NEWARK NEW JERSEY 07102

P. O. Box 270

IN REPLY REFER TO

Au:R:E:JS

December 22, 1964

The ECO Foundation  
Room 531, 921 Bergen Avenue  
Jersey City, N. J.

Gentlemen:

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized to operate exclusively for educational purposes. Any questions concerning taxes levied under other subtitles of the Code should be submitted to us.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to this office for consideration of their effect upon your exempt status. You should also report any change in your name or address. You are required to file the annual information return, Form 990-A. The return must be filed after the close of your annual accounting period, December 31.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such Act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office.

Organizations which make distributions of their funds to individuals for educational or charitable purposes should maintain adequate records and case histories to show the name and address of each recipient of aid, the amount distributed to each, the purpose for which the aid was given, the manner in which the recipient was selected and the relationship, if any,

The ECO Foundation

-2-

between the recipient and (1) members, officers or trustees of the organization, (2) a grantor or substantial contributor to the organization or a member of the family of either and (3) a corporation controlled by a grantor or substantial contributor, in order that any or all distributions made to individuals can be substantiated upon request of the Internal Revenue Service.

This is a determination letter.

Very truly yours,

s/s Frank S. Turbett, Jr.

Frank S. Turbett, Jr.  
District Director