MAY 21 1975

Foundation for National Progress
625 Third Street
San Francisco, CA 94107

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(2). Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she 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.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

District Director

P.O. Box 36040, San Francisco, Calif. 94102

Letter 1050 (DO) (7-77)
Gentlemen:

Accounting Period Ending: December 31
Form 990 Required: ☐ Yes ☐ No
Advance Ruling Period Ends: December 31, 1979

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 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 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 (over)
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 501(c)(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 501(c)(2) status, or acquired knowledge that the
Internal Revenue Service had given notice that you would be removed
from classification as a section 501(c)(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 you have any
questions concerning these taxes, please let us know.

If your sources of support, or your purposes, character, or method
of operation is changed, you should let us know so we can consider the
effect of the change on your status. Also, you should inform us of all
changes in your name or address.

If the yes box at the top of this letter is checked, 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
$5,000. The return is due 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.

Sincerely yours,

[Signature]
District Director