

Internal Revenue Service  
District Director

Department of the Treasury

P O BOX 36001 STOP SF-4-4-46  
SAN FRANCISCO, CA 94102

Date: APR. 9, 1987

USENIX ASSOCIATION  
P O BOX 7  
EL CERRITO, CA 94530

Employer Identification Number:  
13-3055038  
Case Number:  
957069033  
Contact Person:  
PATRICE WHANG  
Contact Telephone Number:  
(415) 556-0228

Our Letter Dated:  
AUG. 15, 1984  
Caveat Applies:  
NO

Dear Applicant:

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 of 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.

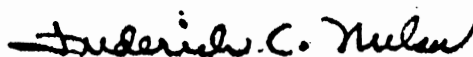
If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

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

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APR 10 1987

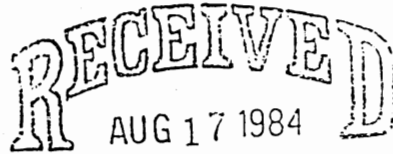
USENIX ASSOCIATION

Sincerely yours,



Frederick C. Nielsen  
District Director

Date: AUG 15 1984



Usenix Association USENIX ASSOCIATION  
P. O. Box 7  
El Cerrito, CA 94530

Employer Identification Number:  
13-3055038  
Accounting Period End:  
November 30  
Foundation Status Classification:  
509(a)(2)  
Advance Ruling Period Ending:  
November 30, 1986  
Person to Contact: Taxpayer  
Service Representative  
Contact Telephone Number:  
(800) 424-1040

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) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization 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 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.

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. If you submit the required information 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 509(a)(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 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.

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

Generally, 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. If you have paid FICA taxes without filing the waiver, you should call us. You are not liable for the tax 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 about excise, employment, or other Federal taxes, please let us know.

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 required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed 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, when a return is filed late, unless there is reasonable cause for the delay.

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.

Beginning January 1, 1984, unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in a calendar year.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Dues, subscriptions, ticket purchases, and similar payments may not necessari-

ly qualify as deductible contributions, depending on the circumstances.

\*For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than \$25,000. are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990.

In the event you carry on fund raising activities, such as sales of merchandise or admission tickets to benefit performances, you may not represent that the full purchase price of such item entitles the patron to a deduction for federal income tax purposes. In those cases in which your fund raising activity is designed to solicit payments which are in part a gift and in part the consideration for goods, services, or other benefits, you must determine in advance of solicitation the amount to be attributed as the consideration and the amount to be attributed as a gift. You should clearly indicate these respective amounts in the publicity for such activity and upon any ticket, receipt, or other evidence issued in connection with payment. Moreover, the amount attributable to the consideration must reflect that fair market value of such goods, services, or other benefits and be reasonable in comparison with those for which there are established charges.

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.

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

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

The effective date of this determination letter is April 25, 1984, the date the application was received.