

Internal Revenue Service
District Director

Department of the Treasury

Date: MAY 21, 1985

DELTA PHI EPSILON FOUNDATION FOR
C/O TERENCE J BOYLE
3336 1/2 M STREET NW
WASHINGTON, DC 20007

Employer Identification Number:
52-1351011
Contact Person:
G. WHELTLE
Contact Telephone Number:
301-962-4774

Accounting Period Ending:
August 31

Foundation Status Classification:
see below

Advance Ruling Period Ends:
Aug. 31, 1989

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)(1) and 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.

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.

Letter 1045(CG)

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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)(1) and 170(b)(1)(A)(vi) 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)(1) and 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) and 170(b)(1)(A)(vi) 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 or address.

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 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 \$25,000. 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, Exempt Organization Business Income Tax Return. 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

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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,

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

A handwritten signature in dark ink, appearing to read "Teddy R. Kern". The signature is written in a cursive, flowing style with a prominent initial "T".

MUCH SHELIST FREED DENENBERG AMENT & EIGER, P.C.

ATTORNEYS AT LAW

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May 23, 1985

COUNSEL
LAWRENCE E. GLICK
LAWRENCE KASAKOFF
STEWART M. WELTMAN
PHILIP B. HELLER

Mr. Terrence J. Boyle
3336-1/2 M Street, N.W.
Washington, D.C. 20007

Dear Terry:

I am pleased to enclose a copy of the favorable determination letter issued by the Internal Revenue Service that the Delta Phi Epsilon Foundation has been classified as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code. In particular, please note that donors may deduct contributions to the Foundation. This should help in raising monies.

I believe that the letter is self-explanatory in connection with the filing obligations. If, however, you have any questions in these regards, please contact me at your convenience.

Fraternally,



Albert L. Grasso

ALG/rg
Enclosure

Delta Phi Epsilon

FOUNDATION FOR FOREIGN SERVICE EDUCATION



P.O. Box 50705
Washington, DC 20004
May 29, 1985

Mr. G. Whelittle
EP/EO Division Gp 7204 Rm 608
Internal Revenue Service
U.S. Department of the Treasury
P.O. Box 13163
Baltimore, Maryland 21203

EIN 52-1351011

Dear Mr. Whelittle:

Please change the address in your records of the above organization
from:

3401 Prospect Street, NW
Washington, DC 20007

to:

P.O. Box 50705
Washington, DC 20004

Thank you for your assistance.

Sincerely,

Terrence J. Boyle
Treasurer
Delta Phi Epsilon
Foundation for Foreign Service
Education
(A D.C. Corporation)

cc, Albert L. Grasso, Esq.