

28083220

Date of This Notice

10-30-85

If you inquire about your account, please refer to this number or attach a copy of this notice.

Employer Identification Number

[Redacted Box]

FAMILIES OF VIETNAMESE POLITICAL
PRISONERS ASSOCIATION

PO BOX 5435
ARLINGTON

VA 22206

NOTICE OF NEW EMPLOYER IDENTIFICATION NUMBER ASSIGNED

Thank you for your Form SS-4, Application for Employer Identification Number. The number assigned to you is shown above. This number will be used to identify your business account and related tax returns and documents, even if you do not have employees.

Please keep a copy of this number in your permanent records. Use this number and your name, exactly as shown above, on all Federal tax forms that require this information, and refer to the number on all tax payments and tax-related correspondence or documents.

If your business is a partnership which must obtain prior approval for its tax year, the tax year you entered in Block 3 of your Form SS-4 does not establish a tax year. For guidance in determining if you must request prior approval and the method of doing so, see IRS Publication 538, Accounting Periods and Methods, available at most IRS offices.

Please note that the assignment of this number does not grant tax-exempt status to nonprofit organizations. For details on how to apply for this exemption, see IRS Publication 557, Tax-Exempt Status for Your Organization, available at most IRS offices.

For Exempt Organizations, please see the message on the reverse side.

Thank you for your cooperation.

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Thank you for your cooperation.

Internal Revenue Service
District Director

Date: NOV. 7, 1985

FAMILIES OF VIETNAMESE POLITICAL
PRISONERS
PO BOX 5435
ARLINGTON, VA 222050635

Department of the Treasury

OMB Clearance Number:

1545-0056

Employer Identification Number:

Contact Person:

B. HACKERMAN

Contact Telephone Number:

Accounting Period Ending:

Dec. 31

Foundation Status Classification:

509(a)(1)

Advance Ruling Period Ends:

Dec. 31, 1986

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)