

Internal Revenue Service  
District Director  
P. O. Box 13163  
Baltimore, Md 21203

Department of the Treasury

Employer Identification Number:  
51-0317415

Date: 11/15/1993

Person to Contact:  
EO Determination Aide

PROJECT ASSIST INSTITUTE  
500 DUNCAN ROAD SUITE A  
WILMINGTON, DE 19809-2359

Telephone Number: 410-962-7756

Advance Ruling Period Ends: 12/31/1993

Addendum Applies:

Dear Sir or Madam:

The letter determining your organization is exempt under section 501(a) of the Internal Revenue Code stated you would be treated as an organization described in section 501(c)(3) and that you would be treated as a publicly supported organization and not as a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2).

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization described in one of the above sections.

Our records indicate that your advance ruling period ends on the date shown above. Your exempt status as an organization described in section 501(c)(3) is still in effect. However, to establish that you are a publicly supported organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please complete the attached Form 8734, Support Schedule for Advance Ruling Period, for each of the tax years in your advance ruling period.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return. Please send it to us within 90 days from the end of your advance ruling period and enclose a copy of this letter with your reply.

No user fee applies to this determination.

The mailing address for that submission is:

INTERNAL REVENUE SERVICE  
EP/EO: TS: Room 716  
P.O. Box 13163  
Baltimore, MD 21203

Letter 1046 (DO)

PROJECT ASSIST INSTITUTE

If we do not receive this information, we will presume that you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested, it will be considered by the Internal Revenue Service that you have not taken all reasonable steps to secure the determination that you requested.

Under section 7428(b)(2) of the Code, not taking all reasonable steps, in a timely manner, to secure the determination may be considered as a failure to exhaust administrative remedies available to you within the Service, and may preclude the issuance of a declaratory judgement in the matter under judicial proceedings.

If the information is to be handled by someone other than an officer, that representative should submit a Power of Attorney.

If you have any questions please contact the person whose name and telephone number are shown in the heading of this letter.

Thank you for your cooperation.

Sincerely yours,

  
District Director

Enclosures:  
Form 8734  
Copy of this letter

Letter 1046 (DD)