



U. S. TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR

P. O. BOX 12836

PHILADELPHIA, PA. 19108

September 8, 1965

PHI-EO-65-317

FEIN-23-1657857

IN REPLY REFER TO
AU:R:P

Freedoms Foundation at Valley Forge
(Pennsylvania Corporation)
Valley Forge, Pennsylvania 19481

PURPOSE	
Educational & Charitable	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE	
Philadelphia, Penna.	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING
<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	June 30

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

Kenneth O. Hook
Kenneth O. Hook

District Director



Internal Revenue Service

... 20224

Date OCT 17 1972

Income rates tax

T:MS:EO:R:4

Freedoms Foundation At Valley
Forge
Valley Forge, Pennsylvania 19481

Gentlemen:

This is in reply to your request for a ruling that you are an organization described in Section 170(b)(1)(A)(vi) of the Internal Revenue Code.

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 described in sections 170(b)(1)(A)(vi) and 509(a)(1).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

You must keep your key District Director informed of any changes in your sources of support or method of operation so that he may consider the effect on your status.

Please keep this ruling letter in your permanent records.

Sincerely yours,

Richard D. ...
Chief, Rulings Section
Exempt Organizations Branch