

Internal Revenue Service
District Director

Department of the Treasury

31 HOPKINS PLAZA
BALTIMORE, MD 21201-

Date: APR 7 1987

WORLD RESOURCES INSTITUTE
C/O AMERICAN INSTITUTE OF ARCH
BLDG
1735 NEW YORK AVE NW
WASHINGTON, DC 20006-5209

Employer Identification Number:
52-1257057
Contact Person:
SYLVIA THOMPSON
Contact Telephone Number:
(301) 962-4779

Our Letter Dated:
June 23, 1982
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)(1) and 170(b)(1)(A)(vi). 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 a 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 or failure to act that resulted in your loss of section 509(a)(1) 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) organization.

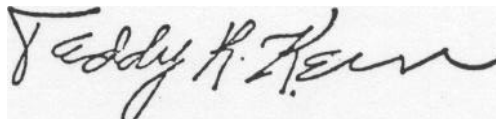
Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

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.

WORLD RESOURCES INSTITUTE

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

Sincerely yours,

A handwritten signature in black ink that reads "Teddy R. Kern". The signature is written in a cursive style with a large initial "T" and a long horizontal flourish at the end.

Teddy R. Kern
District Director

Internal Revenue Service
District Director

Department of the Treasury .

Date: DEC 23 1982

Date of Exemption:

Internal Revenue Code Section: 501(c)(3)

▷ Institute For World Environment
And Resources Studies Inc.
c/o Caplin & Drysdale
1101 17th street, N.W.
Washington, D.C. 20036

Gentlemen:

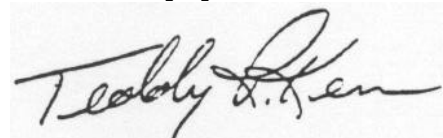
Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not **adversely** affect your exempt **status and** the exemption **letter** issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your **organization**. **This** is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,



Teddy R. Kern
District Director

Item Changed

From

Name **Change**

Institute Far World Environment
And Resource Studies, Inc.

To

World Resources In

Internal Revenue Service
District Director

Department of the Treasury

Date:

JUN 21 1986

a3

Employer Identification Number:

Accounting Period Ending:

December 31

Foundation Status Classification:

*509(a)(1)&170(b)(1)(k) (vi)
Advance Ruling Period Ends:

December 31, 1986

Person to Contact:

R. Hutchins

Contact Telephone Number:

(301) 962-4773

Institute for World Environment
and Resources Studies, Inc.
c/o Caplin & Drysdale Chartered .
1101 17th Street, N.W.
Washington, D.C. 20036

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)&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. 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 * see above 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 * see above status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section * see above 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.

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.

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.

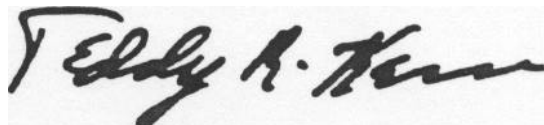
Because this letter could help resolve any questions about your **exempt** status and foundation status, you should keep it in your permanent records.

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

(See Caveats Attached)

cc: Thomas A. Troyer
Frank M. Chappex
Caplin & Drysdale Chartered
1101 17th Street, N.W.
Washington, D.C. 20036

Sincerely yours,



District Director