

Internal Revenue Service
District Director

19 DEC 1986

Date:

Department of the Treasury

P. O. BOX 9950 (R)
BROOKLYN, N. Y. 11201

OMB Clearance Number:

1545-0548

Expires:

11/30/84

Our Letter Dated: May 26, 1982.

Advance Ruling Period Ends: December 31,

Person to Contact: Mrs. E. Tischer

Contact Telephone Number: 718-780-6622

► Friends of V.M.E., Inc.
c/o Mudge, Rose, Guthrie &
Alexander
20 Broad Street
New York, New York 10005

Our letter of the above date stated 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 Internal Revenue Code 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 your advance ruling period ends on the date shown above. Therefore, to establish that you are an organization described in sections 170(b)(1)(A)(vi) and 509(a)(1) or in section 509(a)(2), please send us the following information for each of the tax years in your advance ruling period:

1. Amount of gifts, grants, and contributions received.
2. Amount of membership fees received.
3. Amount of gross income from interest, dividends, rents, and royalties.
4. Amount of net income from unrelated business activities.
5. Amount of tax revenue levied for your benefit and either paid to you or spent on your behalf.
6. The value of services or facilities furnished to you by a governmental unit without charge. (Do not include the value of services or facilities generally furnished to the public without charge.)
7. Amount of other receipts. Please specify their nature. (Do not include gain (or loss) from the sale or exchange of capital assets or gross receipts from the sources described in item 10, below.)
8. The total amount of the above items for each year and the total for the advance ruling period.

(over, please)

District Director, Brooklyn District

Letter 1046(DO) (Rev. 1-82)

9. A statement showing the name of and amount received from each person (individual, estate, trust, organization, or foundation) who contributed more than 2 percent of the aggregate total in item 8 for the advance ruling period. If such amounts were other than cash, please indicate the nature or type of receipt and the method of valuation.

10. Amount of gross receipts from admissions, sale of merchandise, performance of services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513.

Also furnish the following information if you want us to consider your status under section 509(a)(2):

11. The total amount of items 8 and 10 for each tax year.

12. A statement showing the name of, and amount received in each year from, each disqualified person (as defined in section 4946 of the Code) and each organization described in section 170(b)(1)(A)(vii) or (viii) of the Code from whom you received amounts included in items 1, 2, or 10, above.

13. With respect to the amounts included in item 10, above: the name of each bureau or agency of a governmental unit and each person from whom you received an amount in excess of the greater of \$5,000 or 1 percent of the total amount shown for each year in item 11, above, and the amount received from each. There is no need to repeat information shown for item 12, above.

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. An envelope is enclosed for your convenience.

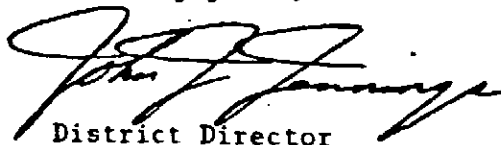
If we do not receive this information, we will presume you are a private foundation and you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code. In addition, if you do not provide the information by the time requested,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

The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

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

Enclosure:
Envelope