

Internal Revenue Service
District Director

Department of the Treasury

Date: 2/23/82

Person to Contact: ^{HRS.} P. G. UGGESIO-SACHS

Contact Telephone Number: ⁽²¹²⁾ 264-3241

Case Number: 13201211E0

Form Number: 1023

IRC-501(c)(3)

CCD 122881 CASE NO 13201211E0
EIN 130006602 EIN 13-9201211
FRIENDS OF V M F INC
20 BROAD STREET
NEW YORK, NY 10005
c/o MUDGE ROSE GUTHRIE + ALEXANDER

Gentlemen:

To help us determine whether your organization is exempt from Federal Income Tax please send us the information asked for on the reverse side of this letter.

The information should be furnished no later than 20 days from the date of this letter. It will help us to identify your file if you will attach a copy of this letter to your reply, and annotate your reply with the above case number.

If your request for exemption deals with a determination under sections 501(c)(3), 509(a) or 4942(j)(3) of the Internal Revenue Code, your failure to provide the requested information in a timely manner will be considered by the Internal Revenue Service as a failure to take all reasonable steps to secure the determination sought. Under section 7428(b)(2) of the Internal Revenue Code your failure to take all reasonable steps to secure the determination sought in a timely manner, may be considered as a failure by you to exhaust administrative remedies and thus may preclude the issuance of a declaratory judgment in this matter.

If your organization will be represented in person or by correspondence by an agent or attorney, the necessary authorization form must be filed, if not already filed. Power of Attorney, Form 2848, may be obtained from the Internal Revenue Service, if needed.

We have enclosed a self-addressed envelope for your convenience. Thank you for your cooperation.

Sincerely yours,
P. J. Medina
Charles B. Brennan

District Director

Enclosures

District Director, Manhattan District

Letter 1 W 157 (6-77)

1) On grants to individuals:

- a) Who will be eligible? Will any member of the Board or a "related party" be eligible?
- b) What will be the criteria?

2) In order for you to be able to make grants to foreign organizations such as Vieilles Maisons Françaises, you must exercise expenditure control. How will you do so?

3) Per your budget, how much of the \$80,000 - 85,000 will go to V.M.F.?

4) How do you distinguish your potential publishing activities from a commercial enterprise?

- a) Will you sell ads? How much?
- b) How will you distribute the magazine?
- c) To whom will they be distributed?
- d) What will be the cover/subscription price? How will it compare to its cost?