

Internal Revenue Service

Department of the Treasury

District
Director

10 MetroTech Center
625 Fulton St., Brooklyn, NY 11201

Date: **AUG 16 1995**

American Zionist Movement, Inc.
110 East 59th Street, 3rd Floor
New York, NY 10022-1304

Person to Contact:
Patricia Holub
Contact Telephone Number:
(718) 488-2333
EIN: 13-2679404

Dear Sir or Madam:

Reference is made to your request for verification of the tax exempt status of American Zionist Movement, Inc.

A determination or ruling letter issued to an organization granting exemption under the Internal Revenue Code remains in effect until the tax exempt status has been terminated, revoked or modified.

Our records indicate that exemption was granted as shown below.

Sincerely yours,

(Patricia Holub)

Patricia Holub
Manager, Customer
Service Unit

Name of Organization: American Zionist Movement, Inc.

Date of Exemption Letter: November 1971

Exemption granted pursuant to section 501(c)(3) of the Internal Revenue Code.

Foundation Classification (if applicable): Not a private foundation as you are an organization described in section 509(a)(2) of the Internal Revenue Code.

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Date: **AUG 16 1995**

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110 East 59th Street, 3rd Floor
New York, NY 10022-1304

Date of Exemption: November 1971
Internal Revenue Code Section: 501(c)(3)

Dear Sir or Madam:

Thank you for submitting the following information in which we have made part of your file.

<u>Item Changed</u>	<u>From</u>	<u>To</u>
Name	American Zionist Federation, Inc.	American Zionist Movement, Inc.

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 changes 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,



Herbert J. Huff
District Director



District Director

Internal Revenue Service

Date:

In reply refer to:

November 26, 1971 AU:F:610:AH

M-71-EO- 1223

Tel: 264 1871

▷ American Zionist Federation, Inc.
515 Park Avenue
New York, N. Y. 10022

Gentlemen:

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.

We have further determined you can reasonably be expected to be an organization of the type described in section 509(a)(2). Accordingly, for your first two tax years, you will be treated as an organization which is not a private foundation.

At the end of your first two tax years, however, you must establish with the Internal Revenue Service that for such two years you were in fact an organization of the type described in section 509(a)(2). If you establish this fact with the Service, you will be classified as a section 509(a)(2) organization for all purposes beginning with the first day of your third tax year and you must normally meet the requirements of section 509(a)(2) thereafter. If, however, you do not meet the requirements of section 509(a)(2) for your first two tax years, you will be classified as a private foundation as of the first day of your third tax year. Furthermore, 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.

Grantors and donors may rely on the determination that you are not a private foundation for your first two tax years, unless notice that you will no longer be treated as a section 509(a)(2) organization is published in the Internal Revenue Bulletin. However, a grantor or donor may not rely on such determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(2) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(2) organization.

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. You are not liable for the taxes 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.

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 under sections 2055, 2106, and 2522 of the Code.

If your sources of support, or your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, 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, for failure to file a return on time.

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.

Please keep this determination letter in your permanent records.

Sincerely yours,

A handwritten signature in cursive script, reading "Elliott H. Gray".

District Director