

District Director
Internal Revenue Service

Date: FEB 4 1974 | In reply refer to:
AU:EO:PGJ



Advance Ruling Period Ends:
12-31-74

► Association For Public Transportation
Inc.
56 Boylston Street
Cambridge, Mass. 02138

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.

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).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for your use are deductible under sections 2055, 2106, and 2522 of the Code.

We have evaluated your foundation status notification and based on the information you submitted, we have determined you can reasonably be expected to be a publicly supported organization of the type 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 referred to above.

Within 90 days after the end of your advance ruling period, you must submit to your key District Director 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 so long as you continue to meet the requirements of the applicable support test. If however, 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, in the event 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. In addition, if you submit the required information within 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 509(a)(1) 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 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.

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 your sources of support, or your purposes, character, or method of operation is changed, you should let your key District Director know so he can consider the effect of the change on your status. Also, you must inform him 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,

William E. Williams

WILLIAM E. WILLIAMS
District Director

Address any reply to:

Department of the Treasury

P.O. Box 9081

JFK Post Office

Boston, Mass. 02203

District Director

Internal Revenue Service

Date: JAN 27 1976

In reply refer to:

EP:EO: J.M. BUCKLEY

TEL:(617) 223-4241



▷ Association for Public Transportation,
Inc.
56 Boylston Street
Cambridge, Mass. 02138

Gentlemen:

This modifies our letter of February 4, 1974,
in which we stated you would be treated for your first two tax years as
an organization which is not a private foundation.

Based on additional information supplied, we have determined 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
section 509(a)(2).

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.

Sincerely yours,

H.B. MOSHER
District Director