

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 2350 Los Angeles, Calif. 90053

Idaho Council on Economic  
Education, Inc.  
1910 University Dr.  
Boise, ID 83725-0001

Person to Contact:

Barbara S. Cowans

Telephone Number:

(213) 894-2336

Refer Reply to:

EO (0527) 93

Date:  
JUL 08 1993

RE: Idaho Council on Economic Education, Inc.  
EIN: 81-0307756

Gentlemen:

This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate that this organization was recognized to be exempt from Federal Income Tax in June 1971 as described in Internal Revenue Code Section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in Section 509(a) of the code, because it is an organization described in Section 170(b)(1)(A)(vi).

The exempt status for the determination letter issued in June 1971 continues to be in effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,

*Barbara S. Cowans*

BARBARA S. COWANS

Disclosure Assistant

# District Director Internal Revenue Service

Date

June 22, 1971

In reply refer to

425 REI

SEAEO 71-502

Idaho Council on Economic Education, Inc.

P. O. Box 7069

Boise, Idaho 83701 # 81-0307756

Gentlemen:

Purpose: Educational, Charitable

File Returns with Internal Revenue Service Center: Philadelphia, Pennsylvania

Accounting Period Ending: December 31

Address Inquiries to District Director of Internal Revenue: Seattle, Washington

Based on information supplied, and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under section 501 (c) (3) of the Internal Revenue Code. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your exempt status. You must also report any change in your name and address.

In this letter we are not determining whether you are a private foundation as defined in section 509 (a) of the Code. This determination shall be made at a later date.

You are required to file the annual information return, Form 990. For subsequent years, please refer to the instructions accompanying the Form 990 for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990 by the 15th day of the 11th month after the end of your annual accounting period.

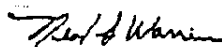
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities is an unrelated trade or business as defined in section 513 of the Code.

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed a waiver of exemption certificate as provided in the Federal Insurance Contributions Act.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

This is a determination letter.

Very truly yours,



Neal S. Warren  
District Director

