

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Date: JAN 07 1986

THE PHILLIPS COLLECTION
1600 21ST STREET NW
WASHINGTON, DC 20009

Employer Identification Number:
53-0204620

Contact Person:
MRS. K. FENTON

Contact Telephone Number:
(301) 962-7756

Our Letter Dated:
November 27, 1985

Addendum Applies:
Yes

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

Letter 1050(DO/CG)

THE PHILLIPS COLLECTION

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

H. J. Lightower
District Director

Enclosure:
Addendum



CERTIFICATION
PROGRAM

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
PHILADELPHIA, PA 19255

Taxpayer: THE PHILLIPS COLLECTION
SSN/EIN: 53-0204620
Tax Year: 1997

I certify that, to the best of our knowledge,
the above-named entity is an exempt organization under
section 501(c) of the U.S. Internal Revenue Code, or a
religious or apostolic organization under section 501(d),
which is exempt from U.S. taxation under section 501(a),
and is resident of the United States of America for purposes
of U.S. taxation.

Deborah Reilly

Deborah Reilly
Director, Philadelphia Customer Service Center

OCT 06 1999

Form 6166 (Rev. 9-99)
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