



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248204092  
July 24, 2008 LTR 4168C E0  
23-7087052 000000 00 000  
00018062  
BODC: TE

VIRGINIA COUNCIL ON ECONOMIC  
EDUCATION  
301 WEST MAIN ST BOX 844000  
RICHMOND VA 23284-4000



101329

Employer Identification Number: 23-7087052  
Person to Contact: Ms. Lumpkins  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 15, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in December 1970, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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 for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations I

Address any reply to: 31 Hopkins Plaza, Baltimore, Md. 21201

Department of the Treasury

District Director

Internal Revenue Service

Date:

DEC 8 1970

In reply refer to:

Au:FA:1150:MK



▷ Virginia Council on Economic Education  
c/o Mr. C. Fred Bateman  
809 E. Marshall Street  
Richmond, Virginia 23219

Purpose: Educational

Address Inquiries to the District  
Director of Internal Revenue:

Baltimore, Maryland

File Returns With:

Mid-Atlantic Service Center

Accounting Period Ending:

December 31

Gentlemen:

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 name and address.

Pending issuance of regulations under Section 509 of the Code, we are unable to make a determination as to whether you are a private foundation as defined in that section. Upon issuance of the regulations we will evaluate your application, make a determination as to your status under Section 509 of the Code, and notify you of our decision.

For years beginning prior to January 1, 1970, you ~~are~~ are not required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the information return for that particular year to determine whether you are required to file. If filing is required, you must file the information return by the 15th day of the fifth 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 unrelated trade or business as defined in Section 513 of the Code.

(Over)

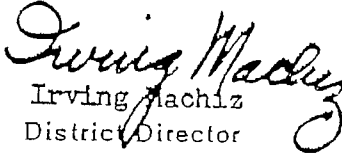
You are liable for social security (*FICA*) taxes only if you have filed waiver of exemption certificates, Forms SS-15, SS-15a, as provided in the Federal Insurance Contributions Act. You are not liable for Federal unemployment taxes.

Donors may deduct contributions to you, as provided by Section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes under Sections 2055, 2106, and 2522 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 exemption application a number will be assigned to you and you will be advised of it. Please use that number on all returns and in all correspondence with the Internal Revenue Service.

This is a determination letter.

Sincerely yours,

  
Irving Machiz  
District Director