

P.O. Box 36040, San Francisco, Calif. 94102

Department of the Treasury

Phone Contact: Joseph Luperini
Phone Number: 202-964-3139

Internal Revenue Service

Washington, DC 20224

Date: **April 5, 1974**

In reply refer to:

T:MS:EO:R:2-5

»

Auroville Association
212 Farley Drive
Aptos, California 95003

Key District: San Francisco
Accounting Period Ending: December 31
Form 99 Required: Yes No
Foundation Status Classification: 509(a)(1)
Advance Ruling Period Ends: December 31, 1975

Gentlemen:

Based on the 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.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization of the type described in section 170(b)(1)(a)(vi) and 509(a)(1).

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 your inception for purposes of sections 507(d) and 4940.

Auroville Association

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance period. In addition, if you submit the required information within the 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.

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.

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.

If your sources of support, or your purposes, charter, or method of operation is changed, you must 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.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed 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 the 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

Auroville Association

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.

This ruling is granted with the understanding and on condition that grants made by you in connection with the Auroville project are made for specific charitable projects reviewed and approved by you and will not under any circumstances make grants directly to the Government of Auroville or any other foreign government.

We are informing your key District Director of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,

(signed)

E.D. Coleman
Chief, Rulings Section 2
Exempt Organizations Branch

Address any reply to: P.O. Box 36040, San Francisco, Calif. 94102

Department of the Treasury

District Director

Internal Revenue Service

Date: 23 Mar 1976

In reply refer to:

L-399, Code 428

EO-7273: Srehdish

(415) 556-1583

»

Auroville Association
212 Farley Drive
Aptos, California 95003

Our Letter Dated: April 5, 1974

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.

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 Internal Revenue Code, because you are an organization of the type describe din section 509(a)(2).

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor 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)(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.

Sincerely yours,

(signed)

District Director

Address any reply to: P.O. Box 36040, San Francisco, Calif. 94102

Department of the Treasury

District Director

Internal Revenue Service

Date: July 9, 1986

In reply refer to:

EP/EO: Proc.

»

Auroville International
United States of America
212 Farley Drive
Aptos, California 95003

Date of Exemption: Apr, 1974
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

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 change in the charter, purpose, method of operation, name or address of your organization. This is a requirement of retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

(Michael Sasi)

District Director

Item Changed:

From:

To:

Name

*Auroville
Association*

*Auroville International
United States of America*

