

Address any reply to:

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

Department of the Treasury

District Director  
Internal Revenue Service

Date:

OCT 2 1978

In reply refer to:

EP:EO:EO:Yu

SF:EO:78-1500

415 556 4994

▷ APPLIED TECHNOLOGY COUNCIL  
171 SECOND STREET  
SAN FRANCISCO, CALIFORNIA 94105

Date of Exemption: December 8, 1972

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 character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

Michael Sami

District Director

Item Changed

From

To

BY-LAWS

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

Department of the Treasury

MAR 26 1976

District Director

Internal Revenue Service

Date:

25 MAR 1976

In reply refer to:

L-399, Code 428

EO-7273;SRhdish  
(415)556-1583



Applied Technology Council  
171 Second Street  
San Francisco, California 94105

Our Letter Dated: June 18, 1973

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 described in section 170(b)(1)(A)(vi) and 509(a)(1).

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 170(b)(1)(A)(vi) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 170(b)(1)(A)(vi) organization.

Sincerely yours,

*F. L. Bonitt*

District Director

DEC 3 1975

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

Department of the Treasury

District Director  
Internal Revenue Service

Date: December 1, 1975  
In reply refer to: L-393, Code 428  
EO:2:De Arman  
(415)556-8306



Applied Technology Council  
171 Second Street  
San Francisco, California 94105

Our Letter Dated: June 18, 1973  
Advance Ruling Period Ends: December 31, 1975

Our letter of the above date stated that you would be treated as a publicly supported organization and not a private foundation during your advance ruling period. This was based on our determination that you could reasonably be expected to be an organization of the type described in section 509(a)(2) of the Internal Revenue Code.

We also stated that at the end of your advance ruling period you would have to establish that you were in fact an organization of the type described in section 509(a)(2).

Our records indicate your advance ruling period ends on the date shown above. Therefore, to establish that you are an organization of the type described in section 509(a)(2), please send us the following information for each of the tax years in your advance ruling period.

1. Amount of gifts, grants, and contributions received.
2. Amount of membership fees received.
3. Amount of gross receipts from admissions, sale of merchandise, performance of services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513 of the Code.
4. Amount of gross income from interest, dividends, rents, and royalties.
5. Amount of net income from unrelated business activities.
6. Amount of tax revenue levied for your benefit and either paid to you or expended on your behalf.

7. The value of services or facilities furnished to you by a governmental unit without charge. (Do not include the value of services or facilities generally furnished to the public without charge.)
8. Amount of other receipts. Please specify their nature. (Do not include gain (or loss) from the sale or exchange of capital assets.)
9. The total amount of the above items for each tax year.
10. A statement showing the name of, and amount received in each year from, each disqualified person (as defined in section 4946 of the Code) and each organization described in section 170(b)(1)(A)(vii) or (viii) of the Code from whom you received amounts included in item 1, 2, or 3, above.
11. With respect to the amounts included in item 3, above, the name of each bureau or agency of a governmental unit and each person from whom you received an amount in excess of the greater of \$5,000 or 1 percent of the total amount shown for the year in item 9, above, and the amount received from each. There is no need to repeat information shown for item 10, above.

Please send this information to the address shown above within 90 days from the end of your advance ruling period or if such 90 days has ended, please send the information as soon as possible.

If we do not receive this information, we will have no alternative but to classify you as a private foundation. In addition, you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940 of the Code.

The information requested in this letter is required to support your claim to be other than a private foundation. It is needed in addition to any required Form 990 or other annual return or report.

Thank you for your cooperation.

Sincerely yours,

District Director

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DEC 5 1975  
ATC

Address any reply to:

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

Department of the Treasury

District Director

**Internal Revenue Service**

Date:

OCT 28 1975

In reply refer to:

L-251, Code 428

EO:SU:JDang  
(415)556-3579

▷ Applied Technology Council  
480 California Avenue  
Palo Alto, California 94306

Form Number: 990

Periods Ended: November 30, 1974

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

- There is no change.
- You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,



District Director

Internal Revenue Service  
Washington, DC 20224Date: 18 JUN 1973 In reply refer to:  
T:MS:EO:R:3

DO 94

▷ Applied Technology Council  
171 Second Street  
San Francisco, California  
94105Key District: San Francisco, Cal.  
Accounting Period Ending: December 31  
Form 990 Required:  Yes  No  
Foundation Status Classification: 509(a)(2)  
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 509(a)(2).

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 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)(2) 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)(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.

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, character, 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.

Applied Technology Council

- 3 -

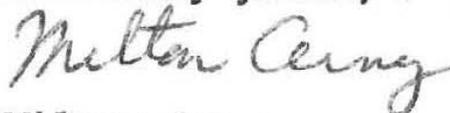
The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed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

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

Sincerely yours,



Milton Cerny  
Chief, Rulings Section  
Exempt Organizations Branch