

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Employer Identification Number:
13-3104537

Person to Contact:

David Root

ID # 04-55295

Contact Telephone Number:
(617) 565-7818

Accounting Period Ending:
June 30

Addendum Applies:
No

Date: DEC 20 1980

Hetrick-Martin Institute Inc.
2 Astor Pl.
New York, NY 10003-6903 026

Dear Sir or Madam:

In November 1982, a conditional exemption letter was issued to the organization indicated above, granting exempt status under section 501(c)(3) of the Internal Revenue Code. During that time, it was also determined that you were required to amend your Articles Incorporation within six months from the date of your exemption letter, for reasons specified in the letter.

Based upon receipt of a copy of your Certificate of Incorporation which was filed with New York on June 3, 1981, we have determined that you meet the requirements of our previous letter dated November 1982, and your exempt status remains in effect under section 501(c)(3), with foundation status under Section 509 (a)(2).

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization.

You should maintain a copy of this letter in your permanent records. This could help to resolve any questions regarding your exempt status in the future.

Sincerely yours,

Steven T. Miller

Steven T. Miller
Director, EO

Internal Revenue Service
District Director

Date:

6 DEC 1982

Department of the Treasury
P.O. Box 3200
Church Street Station
New York, New York

Employer Identification Number:

Accounting Period Ending:

June 30th
Form 990 Required: Yes No

Person to Contact:
EP:EO:7202:P. Gluggio-
Contact Telephone Number:

264-3247

Case #: 13226609EO

11-82-EO-1123

Institute for the Protection of
Lesbian and Gay Youth, Inc.
144 East 36th Street Suite 93
New York, New York 10016

Dear Applicant:

Based on information supplied, and assuming your operations will be as state 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.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, 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. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you 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 you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. 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, when a return is filed late, unless there is reasonable cause for the delay.

District Director, Manhattan District

(over)

Letter 947(DO) (5-77)

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.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

"See Enclosure To Favorable Determination:"

Sincerely yours,

P. J. Medina
District Director