June 3, 1996

COMMUNITY FOUNDATION OF NEW JERSEY
PO BOX 317
35 KNOX HILL ROAD
MORRISTOWN, NJ 07963

Dear Sir/Madam:

This is in response to your inquiry dated May 9, 1996, requesting a copy of the letter which granted tax exempt status to the above named organization.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective December, 1985. We have also determined that the organization is not a private foundation because it is described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you under section 170 of the Code.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of $100 or more you pay to each of your employees during the calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than $25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally $25,000 or less, and sign the return.

A copy of our letter certifying the status of the organization is not available, however, this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely yours,

Paul M. Harrington
District Director
It should be kept in your permanent records because this letter could help resolve any questions about your exempt status. However, this letter may be used to verify your tax-exempt status. A copy of our letter certifying the status of the organization is not available.

Return.

Note that your annual gross receipts are normally 575,000 or less, and since the tax is imposed under the Federal Unemployment Tax Act (FUTA), the tax is payable each year on remuneration of 100 or more.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of 8,000 or more.

Donors may deduct contributions to you under section 170 of the code.

Foundation because it is described in section(s) (501)(c) and 170(b)(1)(A)(vi).

December 1985. We have also determined that the organization is not a private foundation.

Our records show that the organization was granted exemption from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code effective letter which granted tax exempt status to the above-name organization.

This is in response to your inquiry dated May 9, 1996, requesting a copy of the letter.

Sincerely yours,

Paul M. Harman
Director

Department of the Treasury

Internal Revenue Service

MORRISTOWN, NJ 07963
25 KNOX HILL ROAD
P.O. BOX 317
COMMUNITY FOUNDATION OF NEW JERSEY
DISTRICT DIRECTOR

June 3, 1996

22-2218738
EMPLOYER IDENTIFICATION NUMBER:
BALTIMORE, MD 21203
P.O. BOX 13163, ROOM 817
31 HOPKINS PLAZA, BALTIMORE, MD 21201

Telephone Number:
Federal/State Tax Exempt:
Person to contact:

(410) 962-6058

202-510-1000

202-510-1000