INTERNAL REVENUE SERVICE DEPARTMENT OF THE TREASURY

DISTRICT DIRECTOR
2 CUPANIA CIRCLE
MONTEREY PARK, CA 91755-7406

Date: JAN | U 1997

PALO ALTO INSTITUTE FOR RESEARCH AND EDUCATION INC PO BOX V 38 3801 MIRANDA AVENUE PALO ALTO, CA 94526 Employer Identification Number:
77-0207331
Case Number:
956285073
Contact Person:
MARK BRECKNER
Contact Telephone Number:
(916) 974-5669
Addendum Applies:

Dear Applicant:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are described in sections 509(a)(1) and 170(b)(1)(A)(iii).

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. 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.

This supersedes our letter dated October 3,1989.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

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 a calandar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

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

PALO ALTO INSTITUTE FOR RESEARCH

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

Steven A. Jensen District Director



OGDEN UT 84201-0046

In reply refer to: 0423273795 July 30, 2014 LTR 252C 0 77-0207331 000000 00

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007908

PALO ALTO VETERANS INSTITUTE FOR RESEARCH 3801 MIRANDA AVE PALO ALTO CA 94304-1207

Taxpayer Identification Number: 77-0207331

Dear Taxpayer:

Thank you for your Form 990.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone	Number	()	Hours
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Sincerely yours,

- Heila Simon

Sheila Bronson Dept. Manager, Code & Edit/Entity 3

Enclosure(s):
Copy of this letter