

INTERNAL REVENUE SERVICE
District Director

DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242

Person to Contact:
Mary A. Smith

Summer Institute of Linguistics Inc.
7500 W. Camp Wisdom Road
Dallas, TX. 75236-5628

Telephone Number:
(214)767-6023

Refer Reply to:
EP/EO:MC:4940 DAL

Date:
May 17, 1995

EIN:
75-1840827

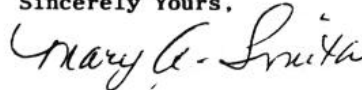
Dear Sir or Madam:

Our records show that Summer Institute of Linguistics Inc. is exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code. This exemption was granted April 1983 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the code.

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. Your organization is described in section 170(b)(1)(A)(vi) of the code.

If we may be of further assistance, feel free to phone me at the number shown above.

Sincerely Yours,



EP/EO Correspondence Examiner
Customer Service Section

R38980



Department of the Treasury
Internal Revenue Service
AUSTIN, TX 73301

Date of this notice: JUNE 5, 1995
Taxpayer Identifying Number 75-1840827
Form: Tax Period:

For assistance you may
call us at:

742-2440 LOCAL DALLA
1-800-829-1040 OTHER T

SUMMER INSTITUTE OF LINGUISTICS INC
7500 W CAMP WISDOM RD
DALLAS TX 75236-5628006

WE CHANGED YOUR NAME AND/OR ADDRESS

THANK YOU FOR YOUR CORRESPONDENCE. AS YOU REQUESTED, WE'VE MADE THE FOLLOWING
CHANGES TO YOUR NAME AND/OR ADDRESS:

NAME AND ADDRESS PREVIOUSLY
SHOWN ON YOUR ACCOUNT

NAME AND ADDRESS NOW
SHOWN ON YOUR ACCOUNT

SUMMER INSTITUTE OF LINGUISTICS OF
TEXAS INC
7500 W CAMP WISDOM RD
DALLAS TX 75236-5628006

SUMMER INSTITUTE OF LINGUISTICS INC
7500 W CAMP WISDOM RD
DALLAS TX 75236-5628006

IF YOU DON'T AGREE WITH THIS CHANGE, PLEASE LET US KNOW.



SUMMER INSTITUTE
OF LINGUISTICS

7500 W. Camp Wisdom Road
Dallas, Texas 75236-5699 USA

January 11, 1995

Internal Revenue Service
Department of the Treasury
1100 Commerce St.
Dallas, TX 75242

Dear Sir or Madame;

Attached you will find our previous exemption letter. The name on that letter is incorrect as it stands. We would like to have it changed in your records.

The name as you now show it, as reflected in the exemption letter is Summer Institute of Linguistics of Texas, Inc. The correct name for the organization is Summer Institute of Linguistics, Inc.

We would appreciate it if you would change that in your records and send us a corrected exemption letter.

Thank you very much for your help in this matter.

Sincerely yours,

Oran West

OW:ms

cc: Norm Lilleberg
Al Rochelle
Gene Burnham
Bob Lipps

Frank E. Robbins
President

Steven N. Sheldon
Executive Director

Phone 214/709-2400
Fax 214/709-2433
Internet info@sil.org

**Internal Revenue Service
District Director**

Department of the Treasury

Date: April 27, 1983

**Employer Identification Number:
75-1840827**

**Accounting Period Ending:
September 30**

**Foundation Status Classification:
170(b)(1)(A)(vi) & 509(a)(1)**

**Advance Ruling Period Ends:
September 30, 1984**

**Person to Contact:
EO Technical Assistor
Contact Telephone Number:
(214) 767-2728
EO:7215:E.T.**

► **Summer Institute of Linguistics of
Texas Inc.
7500 West Camp Wisdom Road
Dallas, TX 75236**

Dear Applicant:

Based on 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 described in section 170(b)(1)(A)(vi) & 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 shown above.

Within 90 days after the end of your advance ruling period, you must submit to us 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 as long as you continue to meet the requirements of the applicable support test. If 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, if 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. 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 or she 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.

1100 Commerce St., Dallas, Texas 75242

(over)

Letter 1045(DO) (6-77)

EB

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 call us. You are not liable for the tax 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 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.

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 \$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.

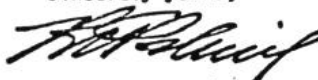
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or 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.

Sincerely yours,



R. C. Voskuil
District Director

* For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than \$25,000 are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990.