3. Federal courts
4. Federal agencies.

State Agencies

State agencies may determine whether your foundation is exempt or simply recognize the foundation's tax-exempt status. If you have not received prior recognition of the exempt status from other agencies or courts, then your state treasurer, secretary of state or state attorney general might be empowered to determine the exempt status of your foundation. This recognition or determination however is usually only valid as to that particular state agency and neither the federal government or other state agency is forced to recognize this determination. In practice it is not unusual for the state treasurer to determine that a foundation is tax-exempt, while at the same time the attorney general finds that the foundation is not tax-exempt. Application to state agencies is usually slow and is not efficient. It is, however, a valid method and has been employed by some rather large and famous foundations.