of this letter is solely limited to dealings with third parties. In other words, a determination by the Treasury is valuable only if your foundation intends to deal with independent, unrelated persons or organizations frequently.

Since ABC recommends that your corporate foundation be used as the vehicle for public operations, it is recommended that your corporate foundation obtain recognition of its tax exempt status from some government source (one or more of the four sources named above).

The mechanical details of obtaining recognition from state courts, federal courts or state agencies varies from locale to locale. If you are not interested in using Form 1023 and wish to obtain recognition of your foundation's tax exempt status from one of the other three governmental sources, you should consult with your attorney for the most efficient course of action.

(b) Form SS-4. If your foundation pays a salary to any employee or is required to file a federal report to the Treasury, then your foundation must file for an employer's identification number on Form SS-4. You may obtain this form from the local Internal Revenue Service or Social Security office. Form SS-4 is very simple to complete and you do not need any special consultation with your