Internal Revenue Service Department of the Treasury

District
Director

P. O. BOX 1680, GPO
Brooklyn, New York 11202

Date: AUG 17 1987

Employer Identification Number:
22-2778876
Accounting Period Ending:
May 31st
Form 990 Required: X Yes ___ No
Person to Contact:
C.A. Edgecomb
Contact Telephone Number:
(716) 846-5383

Institute For International
Cooperation And Development, Inc.
P.O. Box 1063
Amherst, MA 01004

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.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section(s) 509(a)(1) & 170(b)(1)(A)(ii).

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.

Beginning January 1, 1984, unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid $100 or more in a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you 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.

The line checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than $10,000*, or $25,000 for years ended on or after December 31, 1982. 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,

John J Jennings

District Director

cc:

Your principal activity is the operation of a school. Therefore, you must maintain your records in accordance with Revenue Procedure 75-50.

* 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.

IICD

Institute for International Cooperation and Development

2-27-89

Mr. Joseph Connarton
c/o Cambridge City Council
795 Massachusetts Avenue
Cambridge, MA 02139

Dear Mr. Connarton,

Thank you for your assistance this morning on the telephone. I am writing concerning a project of the Institute for International Cooperation and Development which we would like to carry out in Cambridge this spring and summer. The Institute is a 501(c)(3) non-profit school which is based in Amherst and registered in Massachusetts. Our tax identification number is 222 778 876. We offer nine-month and year-long programs of study and community work in Africa, Asia, Latin America, Europe and the United States. Many of our supporters and participants are from the Cambridge area and we know that this is a city blessed with many people who are truly concerned about the conditions of people all over the world.

From the beginning of April of this year through the end of the summer, the Institute's faculty and many of our students (acting in a volunteer capacity) will be organizing fundraising throughout Massachusetts and New England in order to keep our programs accessible to students from more difficult financial backgrounds. The fundraising which we would like to do in Cambridge involves selling "Global Education" T-shirts as well as postcards and posters displaying cultural scenes from the nations in which we work and study.

It is my understanding that as a charitable organization, we need only to acquire the permission of the City of Cambridge and to file some forms with the Department of Public Works to begin this fundraising work. I will try to be as specific as possible about the time and place of our activities, and then I hope that the further details can be worked out with the appropriate city offices.

We would like to begin on April 7th with seven to ten people at three or four key locations in Cambridge. These people would have a small table displaying the items for sale and some educational literature. If it is necessary to put up some bond for blocking of public sidewalks we can, of course, do that. We will also be quite sensitive to the needs of pedestrians, especially the handicapped. The ideal locations would be by the MBTA subway stop in Harvard Square, the Cambridge Common, by the MBTA in Central Square, and by the JFK bridge along the pedestrian path on Memorial drive. If some of these are not possible, then alternatives would be the little park on JFK Street in front of Grendels, the Porter Square MBTA station, and Brattle Street near the Harvard School of Education.

These activities would go on a maximum of two days a week before June and four days a week from June to September, utilizing a maximum of three of these locations on a given day. Our faculty and any volunteers would be very polite, respecting local businesses and focusing more on public education about the world's peoples than on agressive peddling.

We believe that in a city like Cambridge there is much interest in the activities of the Institute and we look forward to dialogue both with your office and with the people of Cambridge. I will call you soon to discuss this proposal further.

Sincerely,

Clark Pratt

Clark Pratt,
Outreach Coordinator

encl: 501(c)(3) verification

P.O. Box 1063, Amherst, Massachusetts 01004. Tel. (413) 268-9229. Fax (413) 268-3350.

 H-42

Comm. from Clark Pratt, Outreach Coordinator, Institute for International Cooperation & Development Re: their state-wide fundraising efforts & requesting permission to set up a table to display items & sell educational literature beginning April 7, 1989 at various locations.

In City Council,

March 20, 1989

3/22/89 - Copy sent to the City Manager

3-20-89

Referred to the City Mgr. with Power on Motion of Councillor Duehay.