

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: MAR 30 1971

In reply refer to:

T:MS:EO:R:5



► The Center for Auto
Safety, Inc.
761 National Press Bldg.
529 14th Street, N. W.
Washington, D. C.

Gentlemen:

This is in reply to your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Pending issuance of regulations under section 509 of the Code, we are unable to make a determination as to whether you are a private foundation as defined in that section. Upon issuance of the regulations we will evaluate your application and make a determination as to whether you are or are not a private foundation.

Based on information supplied, and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character, or method of operation must be reported to the District Director, Baltimore, Maryland, which is your key district for exempt organization matters, so he may consider the effect of the change on your exempt status. You must also report any change in your name and address.

You are required to file the annual return, Form 990, on or before the 15th day of the 5th month after the end of your annual accounting period, which ends June 30. Failure to file the Form 990 by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000.

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.

The Center for Auto
Safety, Inc.

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 is unrelated trade or business as defined in section 513 of the Code.

You are liable for social security (FICA) taxes only if you have filed waiver of exemption certificates as provided in the Federal Insurance Contributions Act. You are not liable for Federal unemployment taxes.

Donors may deduct contributions to you, as provided by 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 under sections 2055, 2106, and 2522 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 exemption application, a number will be assigned to you and you will be advised of it. Please use that number on all returns and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling. If you have any questions, please contact him.

Thank you for your cooperation.

Very truly yours,

Joseph A. Fedest

Chief, Rulings Section
Exempt Organizations Branch

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: 10 APR 1973

In reply refer to:
T:MS:EO:R:3



The Center for Auto Safety, Inc.
761 National Press Building
529 14th Street, N.W.
Washington, D. C. 20004

Gentlemen:

We have evaluated your foundation status notification and, based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 509(a)(2).

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.

You must keep your key District Director informed of any changes in your sources of support or method of operation so that he may consider the effect on your status.

Please keep this ruling letter in your permanent records.

Sincerely yours,

A handwritten signature in cursive script that reads "Milton Cerny".

Milton Cerny
Chief, Rulings Section
Exempt Organizations Branch



IRS Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248567571
Dec. 18, 2009 LTR 4168C E0
52-0902868 000000 00

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BODC: TE

CENTER FOR AUTO SAFETY INC
1825 CONNETICUT AVE NW STE 330
WASHINGTON DC 20009

Employer Identification Number: 52-0902868
Person to Contact: Ms. Lee
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Dec. 09, 2009, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in March 1971.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

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.

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

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Dec. 18, 2009 LTR 4168C E0
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CENTER FOR AUTO SAFETY INC
1825 CONNETICUT AVE NW STE 330
WASHINGTON DC 20009

Sincerely yours,

Michele M. Sullivan

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

CINCINNATI OH 45999-0038

In reply refer to: 0248284936
Oct. 19, 2020 LTR 4168C 0
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BODC: TE

CENTER FOR AUTO SAFETY INC
4400 JENIFER ST NW STE 331
WASHINGTON DC 20015



023055

Employer ID number: 52-0902868
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Oct. 07, 2020, about your tax-exempt status.

We issued you a determination letter in June 1970, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

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CENTER FOR AUTO SAFETY INC
4400 JENIFER ST NW STE 331
WASHINGTON DC 20015

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Warren R. Burton

Warren R. Burton, Operations Mgr
Accounts Management Operations 1