Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

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Employer Identification Number:

Contact person - ID number:

Contact telephone number:

LEGEND
B= Nationality
C = Time period
D = Grant Program 1
E = Grant Program 2
F = Grant Program 3
G = Grant Program 4
H = Grant Program 5

UIL: 4945.04-04

Dear :

You asked for advance approval of your educational grant procedures under Internal Revenue Code Section 4945(g)(3). This approval is required because you are a private foundation that is exempt from federal income tax.

Our determination
We approved your procedures for awarding educational grants. Based on the information you submitted, and assuming you will conduct your programs as proposed, we determined that your procedures for awarding educational grants meet the requirements of Code Section 4945(g)(3). As a result, expenditures you make under these procedures won't be taxable.

Description of your requests
Program 1. D awards grants to scholars engaged in the research of any aspect of the B periodical press during C. The grants are intended to provide researchers with funds to cover only those expenses directly related to research, such as transportation, lodging, photocopies, scanning, database subscriptions, and the like. Indirect expenses are not covered. The grants are intended to support research engaging with primary sources, whether those sources appear in print, manuscript, or digital facsimile. All else being equal, preference will be given to projects that use or bring to light new or little-known materials . Those holding academic appointments as well as graduate students and independent or retired scholars may all apply.

The D grants are described in section 4945(g)(3) of the Code because they are to achieve a specific objective, the use of primary print and archival sources in basic scholarly research.

Program 2. The E grant program provides one grant per year to support the research and development of a scholarly database of authorial attributions for articles that were published anonymously in D periodicals. The annual grant is paid to the Editor of E to conduct new archival research to discover authorial attributions in additional articles, expanding the range and contents of the database.

The E grant is a grant described in section 4945(g)(3) of the Code because the purpose of the grant is to achieve a specific objective, namely the development and expansion of the scholarly database known as the E.

Program 3. The F supports collaborative, as well as individual, projects that create scholarly resources that will facilitate the work of other scholars researching B periodicals of D. For example, eligible projects include, but are not limited to, the production of print or digital publications; demonstration projects that make use of new technologies; research tools such as indices and bibliographies; digitization efforts; or workshops or seminars that address research methods for the study of periodicals. The award may be divided among participants and be used for salary replacement; travel; research or technical assistants; the purchase of necessary hardware or software; securing permissions or rights; or other research expenses directly related to the project.

The F grants are grants described in section 4945(g)(3) of the Code because the purpose of the grants is to achieve a specific objective, namely, the creation of scholarly resources and collaboration that will facilitate or advance the field of periodical studies.

Program 4. G supports dissertation research that makes substantial use of digitized collections of 19th-century British periodicals. G is intended to support historical and literary research that deepens the understanding of the C B press in all its rich variety.

G is a grant described in section 4945(g)(3) of the Code because the purpose of the grant is to achieve a specific objective, the support of historical and literary research , and to improve or enhance researchers' skills and capacities in using digitized scholarly collections.

Program 5. H supports one scholar per year to enable him or her to conduct a research project on the C B periodical press, by underwriting a leave of absence from such scholar's other employment of up to four full-time months and the research expenses associated therewith. Funds may be used to supplement sabbatical or other grant income, provide course "buy outs", and/or conduct travel related to the proposed project.

H is a grant described in section 4945(g)(3) of the Code because the purpose of the fellowships is to enhance the research and scholarly skills and capacity of the recipient by affording him or her the time and resources to conduct his or her research.

Program 6. You offer small travel grants for graduate students and independent or retired scholars who are presenting at your annual conference. Attending and presenting at scholarly conferences is critical for the development of scholars at any level, giving them an opportunity to present their own research as well as to interact, collaborate, and network with others in their field.

The travel grants are described in section 4945(g)(3) of the Code because the grants permit the recipients to improve and enhance their academic, research, presentation, and related capacities and skills .

Programs 1 and 3 through 6 are publicized on your website, which includes information regarding each program's eligibility criteria, application deadlines, past recipients, and other similar information. you also publicize the Programs through direct communications with your members and the general public through direct mail, email, social media and announcements and promotion at conferences and other events, and in your scholarly journal, or in other scholarly publications. Program 2 is not publicized, because this grant is made only to the then-current Editor of E, whom your Board of Directors has determined is exceptionally qualified to carry out the purposes of the grant. A

Except for Program 2 and the travel grants all applications are submitted through an online application portal and all must include:

1. A curriculum vitae

2. A detailed narrative proposal or project description

3. The name(s) and email address(es) of one or two recommenders familiar with the proposed project.

In addition each project has other requirements peculiar to itself.

Travel awards are considered in connection with an applicant's submission of a paper to be presented at your conference. Graduate students in any discipline, as well as independent and retired scholars, are eligible to apply. Applicants must submit an abstract of their paper and a short curriculum vitae and must indicate in their cover letter that they wish to be considered for a travel award.

A group of interdisciplinary evaluators will use the following criteria to evaluate applications.
1. The importance of the project, including its use of materials relevant to deeper understanding of the B periodical press during C.
2. The quality of the application, including its clarity of expression.
3. The applicant's preparation to pursue the project.

4. The feasibility of the plan of work and the likelihood that the applicant will be bring the entire project to a successful completion in due course.

Awardees of D, F, and H shall be required to submit a narrative and financial report at the end of the grant period describing the use of the award funds and the awardee's progress toward achieving the purpose of the award. The full or excerpted sections of the report may be published on your website. All publications resulting from or supported by these awards must include an acknowledgment of the award.

Awardees of G fellowships are required to submit a narrative and financial report at the end of the grant period describing the use of the award funds to support their dissertation research, as well as the awardee's progress toward achieving the purpose of the award.

Travel award recipients shall be required to submit a report describing the use of the travel award funds, and you will verify that each award recipient in fact attended the conference for which the travel award was granted.

In all cases, if you were to determine that any part of a grant had been used for improper purposes, you would take all reasonable and appropriate steps to recover diverted funds or to insure the restoration of diverted funds and would make no further grants to the individual or individuals involved.

Basis for our determination
The law imposes certain excise taxes on the taxable expenditures of private foundations (Code Section 4945). A taxable expenditure is any amount a private foundation pays as a grant to an individual for travel, study, or other similar purposes. However, a grant that meets all of the following requirements of Code Section 4945(g) is not a taxable expenditure.

- The foundation awards the grant on an objective and nondiscriminatory basis.
- The IRS approves in advance the procedure for awarding the grant.
- The grant is:
    - A scholarship or fellowship subject to Section 117(a) and is to be used for study at an educational organization described in Section 170(b)(1)(A)(ii); or
    - A prize or award subject to the provisions of Section 74(b), if the recipient of the prize or award is selected from the general public; or
    - To achieve a specific objective; produce a report or similar product; or improve or enhance a literary, artistic, musical, scientific, teaching, or other similar skill or talent of the recipient.

To receive approval of its educational grant procedures, Treasury Regulations Section 53.4945-4(c)(1) requires that a private foundation show:

- The grant procedure includes an objective and nondiscriminatory selection process.

- The grant procedure results in the recipients performing the activities the grants were intended to finance.
- The foundation plans to obtain reports to determine whether the recipients have performed the activities that the grants were intended to finance.

Other conditions that apply to this determination

- This determination covers only the grant program described above. This approval will apply to succeeding grant programs only if their standards and procedures don't differ significantly from those described in your original request.

- This determination applies only to you. It may not be cited as precedent.

- You cannot rely on the conclusions in this letter if the facts you provided have changed substantially. You must report any significant changes in your program to the Cincinnati Office of Exempt Organizations at:

  Internal Revenue Service
  Exempt Organizations Determinations
  P.O. Box 2508
  Cincinnati, OH 45201

- You cannot make grants to your creators, officers, directors, trustees, foundation managers, or members of selection committees or their relatives.

- All funds distributed to individuals must be made on a charitable basis and must further the purposes of your organization. You cannot award grants for a purpose that is inconsistent with Code Section 170(c)(2)(B).

- You should keep adequate records and case histories so that you can substantiate your grant distributions with the IRS if necessary.

We've sent a copy of this letter to your representative as indicated in your power of attorney.

Please keep a copy of this letter in your records.

If you have any questions, please contact the person listed at the top of this letter.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements