

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

Department of the Treasury

Date: March 2, 2017

Person to Contact: #0196814

Ms. Benjamin

Toll Free Telephone Number:
877-829-5500

JUDICIAL WATCH INC
% WILLIAM MARSHALL
425 THIRD STREET SW SUITE 800
WASHINGTON, DC 20024

Dear Sir or Madam:

This is in response to your letter of January 23, 2017 requesting copies for Reason Alliance Inc.

Enclosed are the copies you requested.

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

Sincerely,



Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

**Internal Revenue Service
P. O. Box 2508
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JUDICIAL WATCH INC
% WILLIAM MARSHALL
425 THIRD STREET SW SUITE 800
WASHINGTON, DC 20024

Dear Sir or Madam:

This is in response to your request of January 23, 2017 regarding the tax-exempt status of Reason Alliance LTD.

Our records indicate that a determination letter was issued in October 2014, granting this organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is a private non-operating foundation within the meaning of section 509(a) of the Code.

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its 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.

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

Sincerely,



Jeffrey I. Cooper
Director, Exempt Organizations
Rulings and Agreements

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **OCT 31 2014**

REASON ALLIANCE LTD
519 SOMERVILLE AVE NO 288
SOMERVILLE, MA 02143-0000

Employer Identification Number:
47-1933964
DLN:
26053696001564
Contact Person: CUSTOMER SERVICE ID# 31954
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
December 31
Form 990-PF Required:
Yes
Effective Date of Exemption:
September 26, 2014
Addendum Applies:
No

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a private foundation within the meaning of Section 509(a).

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, annually, whether or not you have income or activity during the year. If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PF" in the search bar to view Publication 4221-PF, Compliance Guide for 501(c)(3) Private Foundations, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5437

REASON ALLIANCE LTD

Sincerely,

A handwritten signature in cursive script that reads "Thomas Rippeida". The signature is written in dark ink and is positioned below the word "Sincerely,".

Director, Exempt Organizations

**Streamlined Application for Recognition of Exemption
Under Section 501(c)(3) of the Internal Revenue Code**

Do not enter Social Security numbers on this form as it will be made public.

Information about Form 1023-EZ and its separate instructions is at www.irs.gov/form1023

*Note: If exempt status is approved,
this application will be open for
public inspection.*

Check this box to attest that you have completed the Form 1023-EZ Eligibility Worksheet in the current instructions, are eligible to apply for exemption using Form 1023-EZ, and have read and understand the requirements to be exempt under section 501(c)(3).

Part I Identification of Applicant

1a Full Name of Organization

REASON ALLIANCE LTD

b Address (number, street, and room/suite). If a P.O. box, see instructions.

519 SOMERVILLE AVE NO 288

c City

SOMERVILLE

d State

MA

e Zip code + 4

02143-0000

2 Employer Identification Number

47-1933964

3 Month Tax Year Ends (MM)

12

4 Person to Contact if More Information is Needed

W JAMES MAC NAUGHTON

5 Contact Telephone Number

(732)634-3700

6 Fax Number (optional)

(732)875-1250

7 User Fee Submitted

\$400.00

8 List the names, titles, and mailing addresses of your officers, directors, and/or trustees. (If you have more than five, see instructions.)

First Name: DOUGLAS	Last Name: MISICKO	Title: PRESIDENT, DIRECTOR	
Street Address: 519 SOMERVILLE AVE	City: SOMERVILLE	State: MA	Zip code + 4: 02143
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip code + 4:
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip code + 4:
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip code + 4:
First Name:	Last Name:	Title:	
Street Address:	City:	State:	Zip code + 4:

9a Organization's Website (if available):

b Organization's Email (optional):

Part II Organizational Structure

1 To file this form, you must be a corporation, an unincorporated association, or a trust. **Check the box** for the type of organization.

Corporation Unincorporated association Trust

2 **Check this box** to attest that you have the organizing document necessary for the organizational structure indicated above. (See the instructions for an explanation of **necessary organizing documents**.)

3 Date incorporated if a corporation, or formed if other than a corporation (MMDDYYYY): 09262014

4 State of Incorporation or other formation: MA

5 Section 501(c)(3) requires that your organizing document must limit your purposes to one or more exempt purposes within section 501(c)(3).

Check this box to attest that your organizing document contains this limitation.

6 Section 501(c)(3) requires that your organizing document must not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.

Check this box to attest that your organizing document does not expressly empower you to engage, otherwise than as an insubstantial part of your activities, in activities that in themselves are not in furtherance of one or more exempt purposes.

7 Section 501(c)(3) requires that your organizing document must provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

Check this box to attest that your organizing document contains the dissolution provision required under section 501(c)(3) or that you do not need an express dissolution provision in your organizing document because you rely on the operation of state law in the state in which you are formed for your dissolution provision.

Part III Your Specific Activities

- 1 Enter the appropriate 3-character NTEE Code that best describes your activities (See the instructions): X01

- 2 To qualify for exemption as a section 501(c)(3) organization, you must be organized and operated exclusively to further one or more of the following purposes. By checking the box or boxes below, you attest that you are organized and operated exclusively to further the purposes indicated. **Check all that apply.**

<input checked="" type="checkbox"/> Charitable	<input checked="" type="checkbox"/> Religious	<input checked="" type="checkbox"/> Educational
<input type="checkbox"/> Scientific	<input checked="" type="checkbox"/> Literary	<input type="checkbox"/> Testing for public safety
<input type="checkbox"/> To foster national or international amateur sports competition	<input type="checkbox"/> Prevention of cruelty to children or animals	

- 3 To qualify for exemption as a section 501(c)(3) organization, you must:
 - Refrain from supporting or opposing candidates in political campaigns in any way.
 - Ensure that your net earnings do not inure in whole or in part to the benefit of private shareholders or individuals (that is, board members, officers, key management employees, or other insiders).
 - Not further non-exempt purposes (such as purposes that benefit private interests) more than insubstantially.
 - Not be organized or operated for the primary purpose of conducting a trade or business that is not related to your exempt purpose(s).
 - Not devote more than an insubstantial part of your activities attempting to influence legislation or, if you made a section 501(h) election, not normally make expenditures in excess of expenditure limitations outlined in section 501(h).
 - Not provide commercial-type insurance as a substantial part of your activities.
 - Check this box** to attest that you have not conducted and will not conduct activities that violate these prohibitions and restrictions.

- 4 Do you or will you attempt to influence legislation? _____ Yes No
(If yes, consider filing Form 5768. See the instructions for more details.)
- 5 Do you or will you pay compensation to any of your officers, directors, or trustees? _____ Yes No
(Refer to the instructions for a definition of **compensation**.)
- 6 Do you or will you donate funds to or pay expenses for individual(s)? _____ Yes No
- 7 Do you or will you conduct activities or provide grants or other assistance to individual(s) or organization(s) outside the United States? _____ Yes No
- 8 Do you or will you engage in financial transactions (for example, loans, payments, rents, etc.) with any of your officers, directors, or trustees, or any entities they own or control? _____ Yes No
- 9 Do you or will you have unrelated business gross income of \$1,000 or more during a tax year? _____ Yes No
- 10 Do you or will you operate bingo or other gaming activities? _____ Yes No
- 11 Do you or will you provide disaster relief? _____ Yes No

Part IV Foundation Classification

Part IV is designed to classify you as an organization that is either a private foundation or a public charity. Public charity status is a more favorable tax status than private foundation status.

- 1 If you qualify for public charity status, check the appropriate box (1a - 1c below) and skip to **Part V** below.
 - a **Check this box** to attest that you normally receive at least one-third of your support from public sources or you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization. **Sections 509(a)(1) and 170(b)(1)(A)(vi).**
 - b **Check this box** to attest that you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income. **Section 509(a)(2).**
 - c **Check this box** to attest that you are operated for the benefit of a college or university that is owned or operated by a governmental unit. **Sections 509(a)(1) and 170(b)(1)(A)(iv).**

- 2 If you are not described in items 1a - 1c above, you are a private foundation. As a private foundation, you are required by section 508(e) to have specific provisions in your organizing document, unless you rely on the operation of state law in the state in which you were formed to meet these requirements. These specific provisions require that you operate to avoid liability for private foundation excise taxes under sections 4941-4945.
 - Check this box** to attest that your organizing document contains the provisions required by section 508(e) or that your organizing document does not need to include the provisions required by section 508(e) because you rely on the operation of state law in your particular state to meet the requirements of section 508(e). (See the instructions for explanation of the section 508(e) requirements.)

Part V Reinstatement After Automatic Revocation

Complete this section only if you are applying for reinstatement of exemption after being automatically revoked for failure to file required annual returns or notices for three consecutive years, and you are applying for reinstatement under section 4 or 7 of Revenue Procedure 2014-11. (Check only one box.)

- 1 Check this box if you are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By checking this box, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. (See the instructions for requirements.)
- 2 Check this box if you are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filling this application.

Part VI Signature

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

DOUGLAS MISICKO

(Type name of signer)

PRESIDENT, DIRECTOR

(Type title or authority of signer)

10/21/2014

(Date)