

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

Department of the Treasury

Date: September 5, 2012

**Person to Contact:**

Dee Anna Jarmon  
ID# 0196118

SALK INSTITUTE FOR BIOLOGICAL STUDIES  
10010 NORTH TORREY PINES ROAD  
LA JOLLA CA 92037-1002

**Toll Free Telephone Number:**

877-829-5500

**Employer Identification Number:**

95-2160097

Dear Sir or Madam:

This is in response to your letter of August 20, 2012 requesting information regarding your tax-exempt status.

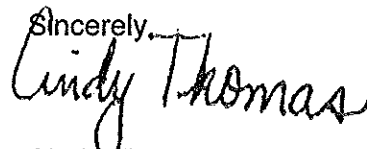
Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in August 1961.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 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.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. The IRS maintains a list on our website of organizations whose tax-exempt status was automatically revoked under section 6033 (j) of the Code.

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

Sincerely,  


Cindy Thomas  
Manager, Exempt Organizations  
Determinations