

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE WASHINGTON, D.C. 20224

Date: DEC 0 4 2014

The Calyx Institute c/o Nicholas Merrill 287 Spring Street New York, NY 10013 **Employer Identification Number:** 27-2800937 Person to Contact and ID Number: Obinna Chukwuanu 1000782255 Toll Free Contact Number: (877) 829-5500 Accounting Period Ending: April 30 **Public Charity Status:** 509(a)(1) & 170(b)(1)(A)(vi) Form 990/990-EZ/990-N Required: Yes Effective Date of Exemption: May 19, 2010 **Contribution Deductibility:** Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed *Compliance Guide for 501(c)(3) Public Charities* for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Mary Jo Salins Acting Manager, EO Technical

Enclosure: Pub. 4221-PC, Compliance Guide for 501(c)(3) Public Charities