

The Donald J. Trump Foundation

725 Fifth Avenue
New York, New York 10022

June 28, 2016

By Federal Express

Karin Kunstler Goldman, Esq.
Assistant Attorney General
New York State Department of Law Charities Bureau
120 Broadway - 3rd Floor
New York, NY 10271

Dear Ms. Kunstler Goldman:

I write in response to your June 9, 2016 letter requesting information concerning a \$25,000 contribution made by The Donald J. Trump Foundation (the "Foundation") to an organization known as "And Justice for All" (the "Contribution").

In short, the Contribution was made in error due to a case of mistaken identity involving organizations with the same name. Both the Foundation and Mr. Trump first learned of this mistake in March 2016 after seeing it reported in the media. Upon learning of this mistake, the Foundation promptly filed IRS Form 4720, the relevant IRS Form used for this purpose, and Mr. Trump paid the excise tax due under Section 4955 with a personal check. In addition, the Foundation was reimbursed \$25,000. The Foundation will not provide a donor acknowledgment letter for this reimbursement, and no one will claim a charitable contribution deduction for such reimbursement.

This was an isolated occurrence. From January 1, 2013 to the present, there have been no other similar incidents. To prevent any mistakes in the future, the Foundation's staff received training on May 11, 2016, led by legal counsel specializing in tax-exempt organizations law, regarding the federal tax rules and regulations applicable to private foundations. As part of this training, Foundation staff were advised to collect additional information about proposed grantees using the IRS Exempt Organizations Select Check tool to verify the tax status of potential grantees based on their taxpayer identification numbers rather than relying solely on their names. This will eliminate the possibility of confusion in the circumstance when two organizations share the same name. The Foundation will also provide its accountants with the name, address, and taxpayer identification number of its grantees in the future to ensure correct Form 990-PF reporting.

PX-1000

Index No. 452564/2022 (AFE)

* * *

The Foundation regrets the mistake described above. It is committed to complying fully with the federal tax laws governing private foundations. Please let me know if you have any further questions.

Very truly yours,

A handwritten signature in black ink, appearing to read "Allen W.", with a stylized flourish at the end.

Allen Weisselberg
Treasurer
The Donald J. Trump Foundation