

Contributions made to you are deductible by donors as provided in Section 170 of the Code. Bequests, legacies, devises, transfers and gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of Sections 2055, 2106 and 2522 of the Code.

You are not liable for the tax imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office. Any questions concerning excise, employment or other Federal taxes may be directed to the nearest Internal Revenue Service office in your District.

This is a determination letter and is effective as of October 1, 1969.

Very truly yours,


George O. Lethert
District Director