

Dir - Seattle



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

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773 RECD
SEP 16 1953
Dist. of Wash.

AUG 25 1953

*Copy to
Hunt
William
Sabel*

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Mountain Rescue Council
5713 11th Avenue, N. E.
Seattle 9, Washington

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code as it is shown that you are organized and operated exclusively for charitable purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the Director of Internal Revenue for your district, in order that their effect upon your exempt status may be determined.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Code.

Bequests, legacies, devises or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code.

It will not be necessary for you to file the annual return of information, Form 990A, generally required of organizations exempt under section 101(6) of the Internal Revenue Code, as you come within the specific exceptions contained in section 54(f) of the Code.

Mountain Rescue Council

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The Director of Internal Revenue for your district is being advised of this action.

Our letter to you dated July 3, 1953, in which you were advised that inasmuch as you had failed to establish that you are entitled to an exempt status you should file income tax returns, is hereby revoked.

Your request that your bank statement be returned to you will be made the subject of a separate communication.

Very truly yours,

Norman A. Sugarman

Assistant Commissioner

By (Signed) R. C. Dunlap

Head, Exempt Organization Branch

Chief,

Special Technical Services Division