

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
OFFICE OF THE DISTRICT DIRECTOR
55 Tremont Street
Boston 8, Mass.

IN REPLY REFER TO
BOS:A:F
WJH:HJG:js

19 AUG 1958

Charles River Association for Retarded Children
P. O. Box 6
Needham 92, Massachusetts.

Attention: Mr. Paul F. Burden, Treasurer

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 501(c)(3) 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 District Director of Internal Revenue, 174 Ipswich Street, Boston 15, Massachusetts, in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return Form 990-A, annually, with the District Director of Internal Revenue, 174 Ipswich Street, Boston 15, Massachusetts, so long as your status remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

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 170(a) and (b) 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 section 2055(a) and 2106(a)(2) 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 2522(a) and 2522(b)(2) and (3) of the Code.

Charles River Association for Retarded Children

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 312(a) 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 3306(c)(3) of such act.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

Very truly yours,

Thomas J. Cavanaugh
THOMAS J. CAVAUGHAN
District Director

1 161 Washington Ave., Albany, N.Y. 12210
2 68 Sewall St., Augusta, Maine 04330
3 JFK Federal Bldg., Boston, Mass. 02203
4 35 Tillary St., Brooklyn, N.Y. 11201

5 34 W. Mohawk St., Buffalo, N.Y. 14202
6 11 Elmwood Ave., Burlington, Vt. 05401
7 450 Main St., Hartford, Conn. 06115

8 P.O. Box 3100, New York, N.Y. 10008
9 80 Daniel St., Portsmouth, N.H. 03801
10 130 Broadway, Providence, R.I. 02903

Department of the Treasury

Address any reply to DISTRICT DIRECTOR at office No. 3

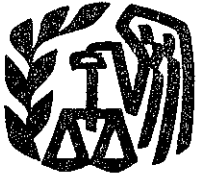
District Director Internal Revenue Service

Date:

In reply refer to:

June 9, 1975

EEEC Martin



► The Charles River Association For
Retarded Citizens, Inc.
P.O. Box 22
Needham, Mass. 02192

Date of Exemption: August 1958
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

John E. Fentall

<u>Item Changed</u>	<u>From</u>	<u>To</u>
Name Changed		
From-	The Charles River Association For Retarded Children, Inc.	
To-	The Charles River Association For Retarded Citizens, Inc.	