

Internal Revenue Service

Department of the Treasury

District
Director

> Bureau of Governmental
Research Inc.
1308 Richards Building
New Orleans, LA 70112

Person to Contact: Lisa Schultz
Telephone Number: (214) 767-3526
Refer Reply to:
Date: EO 7213:309
June 19, 1984

. Gentlemen:

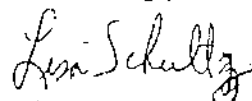
Our records indicate that your organization is exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code. The letter dated Sept. 6, 1960, is the current exemption letter for your organization.

You are also an organization that is not a private foundation because you are described in Section 509(a) of the Code.

Furthermore, your organization is listed in the Cumulative List of Organizations, Publication 78, as an organization exempt under Section 501(c)(3) and a public charity under Section 509(a).

Enclosed is the page your organization is listed and the applicable instructions for the coding of the organizations.

Sincerely,

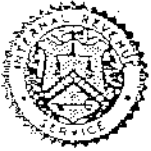


Lisa Schultz
Tax Law Specialist

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JUN 25 1984

BUREAU OF GOVERNMENTAL RESEARCH
NEW ORLEANS, LA



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

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SEP 6 1960

Bureau of Governmental Research
822 Perdido Street
New Orleans 12, Louisiana

Gentlemen:

We have given further consideration to your status for Federal income tax purposes in view of the information submitted at the conference held in this office on February 15, 1960, with your representatives and the data furnished in protest to our letter of December 9, 1959, proposing to revoke our ruling of September 1, 1942, which held you to be exempt from Federal income tax as an organization described in section 101(6) of the Internal Revenue Code of 1939 (which corresponds to section 501(c)(3) of the Internal Revenue Code of 1954).

In view of all the information now before us, including the amendment to your articles of incorporation, we have concluded that you are entitled to exemption from Federal income tax as an organization described in section 501(c)(3) of the 1954 Code, as it is shown that you are organized and operated exclusively for educational purposes. Our ruling of September 1, 1942 is accordingly affirmed.

You are not required to file Federal income tax returns as long as you retain an exempt status, unless you are subject to the tax imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in the character of your organization, the purposes for which you were organized, or your method of operation should be reported immediately to the District Director of Internal Revenue, New Orleans, 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 so long as this exemption remains in effect. This form may be obtained from him 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 income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections

2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for Federal gift tax purposes in the manner and to the extent provided by section 2522 of the Code.

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate you should take the matter up with the District Director.

The District Director of Internal Revenue, New Orleans, is being advised of this action.

Very truly yours,

John W. S. Littleton
Director, Tax Rulings Division

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