

Department of the Treasury

District Director

Internal Revenue Service

Date:

NOV 18 1971

In reply refer to:

L-178, Code 415:BM

SEA:EO:71-975



▷ Yakima United Good Neighbor Fund
116 South Fourth Street
Yakima, Washington 98901

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(vi).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

This letter affirms your exempt status and replaces our determination letter dated April 30, 1957.

Sincerely yours,

District Director

INTERNAL REVENUE SERVICE
EP/EO

Internal Revenue Service
EP/EO Disclosure Desk
P.O. Box 3350 Los Angeles, CA 90053

UNITED WAY OF YAKIMA COUNTY

116 S 4TH ST
YAKIMA, WA 98901

Person to Contact:
L. Farragan (A to K)
F. Mirafior (L to Z)
Telephone Number:
(213)294-3336
Refer Reply to:
92-8
Date: APR 07 1992

RE: 91-0539892
UNITED WAY OF YAKIMA COUNTY

Gentlemen:

This is in response to your request for a determination letter of the above-named organization.

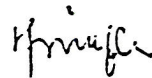
A review of our records indicates that the above-named organization was recognized to be exempt from Federal income tax in November 1971, as an organization described in Internal Revenue Code section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in section 509(a) of the code, because it is an organization described in section 170(b)(1)(A)(vi).

This letter is to verify your exempt status and the fact that the determination letter issued in November 1971 continues to be in effect.

If you are in need of further assistance, please feel free to contact me at the above address.

We appreciate your cooperation in this regard.

Sincerely,



Disclosure Assistant