

Department of the Treasury

District Director
Internal Revenue Service

Date:

In reply refer to:

March 11, 1970

425-JRU

SEA:EO:70-156



- > St. Patrick Hospital And Health Foundation
500 West Broadway
Missoula, Montana 59801

Gentlemen:

Based on information supplied, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code as an organization formed for religious, charitable, scientific, testing for public safety, literary or educational purposes or for the prevention of cruelty to children or animals. This determination assumes your operations will be as stated in your exemption application. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

In this letter we are not determining whether you are a private foundation as defined in new section 509(A) of the Code. Your attention is invited to new section 508(3) of the Code which sets forth requirements for establishing that an organization exempt under section 501(c)(3) is not a private foundation. When procedures are developed to implement these new requirements, we will advise you how to proceed to notify the Internal Revenue Service if you do not believe yourself to be a private foundation.

For years beginning prior to January 1, 1970, you ~~are~~ /are not/ required to file an annual information return, Form 990-A. That return, if required, must be filed on or before the fifth month after the close of your annual accounting period. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period.

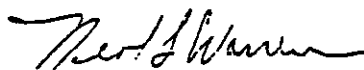
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or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

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

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed waiver of exemption certificates as provided in the Federal Insurance Contributions Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Sincerely yours,


Neal S. Warren
District Director

TAX ID. #
23-7056976