

Address any reply to: 2033 6th Ave., Seattle, Wash. 98121

Department of the Treasury

District Director
Internal Revenue Service

Date:

March 27, 1970

In reply refer to:

425:ARU

SEA:EO:70-213



▷ Park County Senior Citizens Corp.
206 South Main
Livingston, Montana 59047

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(B) 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 ~~required~~ 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.