



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

P. O. BOX 12836
PHILADELPHIA, PA. 19108

PHI-BO-67-169

IN REPLY REFER TO

July 31, 1967

AU:R:P

Loyal Legion Memorial Fund
1805 Pine Street
Phila., Pa., 19103

IRS IDENTIFICATION # 236430429

Gentlemen:

PURPOSE Educational & Literary	
ADDRESS INQUIRIES AND FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Philadelphia, Pa.	
FORM 990-A RE- QUIRED <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	ACCOUNTING PERIOD ENDING September 30

On the basis of the stated purpose of the above-named trust and the understanding that its operations will continue as evidenced to date or will conform to those proposed in the ruling application filed in its behalf, we have concluded that the trust is exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operations from those described, or in its character or purposes, must be reported immediately to the District Director for consideration of their effect upon its exempt status. You must also report any change in its name or address.

You are not required to file Federal income tax returns on behalf of the trust so long as it retains an exempt status, unless it is subject to the tax on unrelated business income imposed by section 511 of the Code. In this event you are required to file Form 990-T. Our determination as to your liability for filing an annual information return, Form 990-A, for the trust is shown above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of the trust's annual accounting period indicated above.

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

The trust is not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless a waiver of exemption certificate is filed as provided in such act. The trust is not liable for the tax imposed under the Federal Unemployment Tax 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.

Organizations which make distributions to individuals are required to maintain adequate records and case histories to show the name and address of each recipient, the amount distributed to each, the purpose for which the aid was given, the manner in which the recipient was selected, and the relationship, if any, between the recipient and the principal donor, trustee, director or officer of the organization, in order that all distributions to individuals can be substantiated upon request of the Internal Revenue Service.

Very truly yours,

Kenneth O. Hook

Kenneth O. Hook
District Director