

Address any reply to: 300 E. 8th St., Austin, Tex. 78701

Department of the Treasury

District Director

Internal Revenue Service

Date:

In reply refer to:

October 12, 1973

A:FA:EO:JWF:vg

AUS:EO: 73-1875

St. Tammany Association for Retarded
Children, Inc.
P. O. Box 1296
Slidell, Louisiana 70458

Accounting Period Ending: December 31

Gentlemen:

We have considered your application for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

The information furnished shows that you were formed July 11, 1968. Your purpose is to provide preschool through secondary training to mentally retarded children between the ages of 3 and 18. You will operate under the name, St. Tammany Association for Retarded Children Day Care Center and you state there shall be no discriminatory practices as regards to race, creed, color, or national origin.

We understand from the information submitted by you that your racially nondiscriminatory admissions policy has been publicized in such a manner as to be known to all segments of your community. We have no objection to your release of this letter to your local news media and suggest that this would be confirmatory of your desire to make your admissions policy known to all who may be interested.

Based on the information supplied, and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character, or method of operation must be reported to the District Director, Austin, Texas, which is your key district for exempt organizational matters, so we may consider the effect of the change upon your exempt status. You must also report any change in your name and address.

We have further determined that 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)(ii).

St. Tammany Association for Retarded
Children, Inc.

You are required to file the annual return, Form 990, on or before the 15th day of the fifth month following the end of your accounting period. Failure to file the Form 990 by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000.

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 activities are unrelated trade or business as defined in section 513 of the Code.

You are liable for social security (FICA) taxes only if you have filed a Waiver of Exemption Certificate as provided in the Federal Insurance Contributions Act. You are not liable for Federal unemployment taxes.

Donors may deduct contributions to you as provided by 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.

This is a determination letter.

Sincerely,


Richard J. Stakem, Jr.
District Director