



501C3

Posted
4/20/64

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

EXEMPTION ALLOWED

STACY ALPERTO
T:R:EO: 3-GAH

APR 15 1964

DISTRICT DIRECTOR
INTERNAL REVENUE SERVICE

APR 7 1964

AUDIT DIVISION
CLEVELAND, OHIO

The Christ Child Society
of Cleveland
11605 Buckeye Road
Cleveland, Ohio

Messrs:

PURPOSE Charitable	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Cleveland, Ohio	
FORM 990-A REQUIRED <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	ACCOUNTING PERIOD ENDING 4-31-64

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for the purpose shown above. Any questions concerning excise, employment or other Federal taxes should be submitted to your District Director.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your organization's character, purposes or method of operation should be reported immediately to your District Director for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

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 sections 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are 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 your District Director.

Your District Director is being advised of this action.

Our letter to you dated January 17, 1963, advising that you are not relieved of the requirements for filing Federal income tax returns, may be disregarded.

2 cc: DD, Cleveland

Chief, Audit Division

Chief, Collection Division

Very truly yours,

With copies of amended Articles of
Incorporation and Bylaws and 2 copies
of Form 6955 dated 1/17/63

(Signed) R. J. Stakem

Galligan:ech
4-13-64

Chief, Exempt Organizations Branch