

Address any reply to: P.O. Box 6901, Cleveland, Ohio 44101

Department of the Treasury

Rec. 2-26-73



District Director
Internal Revenue Service

Date: FEB 22 1973 In reply refer to:
L-178 Code 442:1112:M
GLE-EO-73-151

► Mental Health Services of Lorain
County, Inc.
230 Fourth Street
Elyria, Ohio 44035

EIN 34-0949459

DO 34

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to you as provided in 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.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

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

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,

Alvin M. Kelley
Alvin M. Kelley
District Director

R19825



Department of the Treasury
Internal Revenue Service
CINCINNATI, OH 45999

Date of this notice: [REDACTED]
Taxpayer Identifying Number [REDACTED] 34-0949459
Form: 2363 Tax Period:



NORD CENTER
6140 S BROADWAY
LORAIN OH 44053-3821406

For assistance you may
call us at:

522-3000 LOCAL CLEVELAND
1-800-829-1040 OTHER OF

~~WE CHANGED YOUR NAME~~ AND/OR ADDRESS

THANK YOU FOR YOUR CORRESPONDENCE. AS YOU REQUESTED, WE'VE MADE THE FOLLOWING
CHANGES TO YOUR NAME AND/OR ADDRESS:

NAME AND ADDRESS PREVIOUSLY
SHOWN ON YOUR ACCOUNT

NAME AND ADDRESS NOW
SHOWN ON YOUR ACCOUNT

MENTAL HEALTH SERVICES OF LORAIN
COUNTY INC
6140 S BROADWAY
LORAIN OH 44053-3821406

~~NORD CENTER~~
6140 S BROADWAY
LORAIN OH 44053-3821406

IF YOU DON'T AGREE WITH THIS CHANGE, PLEASE LET US KNOW.