



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

T:S:EO 1
EGR

SEP 24 1953

United Crusade of Spokane County
c/o Clarence C. Moore, Executive Secretary
510 Empire State Building
Spokane, Washington

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code as it is shown that you are organized and operated exclusively for charitable purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Code.

Bequests, legacies, devises or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code.

It will not be necessary for you to file the annual return of information, Form 990A, generally required of organizations exempt under section 101(6) of the Internal Revenue Code, as you come within the specific exceptions contained in section 54(f) of the Code.

United Crusade of Spokane County

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The Director of Internal Revenue for your district is being advised of this action.

Very truly yours,

Norman A. Sugarman

Assistant Commissioner

By (Signed) R. C. Dunlap

Chief, ~~Head~~ Exempt Organization Branch

Special Technical Services Division

BRabbit/ed/9/23/53

Address any reply to: P.O. Box 21224, Seattle, Washington 98111

Department of the Treasury

Person to Contact: John G. Lien
Telephone Contact: (206) 442-5132

District Director

Internal Revenue Service

Date:

In reply refer to:

040682 EP/EO:TS:JGL

▷ United Way of Spokane County
P.O. Box 326
Spokane, WA 99210

Gentlemen:

Form Number: 990
Periods Ended: December 31, 1980

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

- There is no change.
- You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,



District Director

Letter 988 (DO) (7-77)

Address any reply to: Sixth and Lenora Bldg., Seattle, Wash. 98121

Department of the Treasury

428: F.L. Curry
(206) 442-4768

District Director

Internal Revenue Service

Date:

August 14, 1974

In reply refer to:

L-225, Code ~~414~~ 428



▷ United Way of Spokane County
West 315 Sprague Avenue
Spokane, Washington 99204

Date of Exemption: October 24, 1953
Internal Revenue Code Section: 501(c)6

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

Handwritten signature of Michael Sassi.

Michael Sassi
District Director

Item Changed

From

To

Name

United Crusade of
Spokane County

United Way of Spokane
County