



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

SEP. 16 1954

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

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CSG

Historic St. Luke's Restoration
c/o David A. Rawls, Associate Treasurer
Smithfield, Virginia

Gentlemen:

It is held, based upon the information presented, that you are exempt from Federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 as it is shown that you are organized and operated exclusively for educational 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 District Director of Internal Revenue, Richmond, Virginia, in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue, Richmond, Virginia, so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 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 2055 and 2106(a)(2) 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 2522(a) and (b) of the Code.

In the event you have not filed a waiver of exemption certificate, 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.

This ruling is also applicable under section 101(6) of the Internal Revenue Code of 1939 and under the corresponding provisions of the 1939 Code relating to the deductibility of contributions, bequests and gifts.

The District Director of Internal Revenue, Richmond, Virginia is being advised of this action.

Very truly yours,

V. Henry Needham
Chief, Pensions and
Exempt Organizations Branch