



Joe Yempie

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
SEATTLE 4, WASHINGTON
905 Second Avenue Building

JUN 21 1956

IN REPLY REFER TO

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EO-#108

Friends of Youth, Inc.
P. O. Box 232
Seattle 11, Washington

Gentlemen:

It is the determination of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of Section 501 (c)(3) 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 District Director of Internal Revenue, Seattle, Washington, in order that their effect upon your exempt status may be determined.

It will not be necessary for you to file the annual return of information, Form 990-A, generally required of organizations exempt under Section 501 (c)(3) of the Code, as you come within the specific exceptions contained in Section 6033 of the Code.

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 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 Section 2522 (b)(2) and (3) of the Code.

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In the event you have not filed a waiver of exemption certificate in accordance with the provisions of Section 3121 (k) 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 3306 (c)(3) of such Act.

Your attention is called to the provisions of Section 501 (c)(3) of the Internal Revenue Code of 1954 under which the exemption hereby granted will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

Very truly yours,

William E. Frank
WILLIAM E. FRANK
DISTRICT DIRECTOR