

Address any reply to: Federal Building and U. S. Court House, 316 North R Street, St. Paul, Minnesota 55101

**US Treasury Department**

**District Director  
Internal Revenue Service**

Date: March 12, 1970 In reply refer to: MILW-EO-70-49 MCB



▷ Douglas F. McKey Christmas Club, Inc.  
626 East Wisconsin Avenue  
Milwaukee, Wisconsin 53202

Gentlemen:

Based on information supplied, we have determined that you are exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. This determination assumes your operations will be as stated in your exemption application.

We are not determining whether you are a private foundation as defined in new Section 509(A) of the Code. Your attention is invited to new Section 509(B) of the Code which sets forth requirements for establishing that an organization exempt under Section 501(c)(3) is not a private foundation. When procedures are developed to implement these new requirements, we will advise you how to proceed to notify the Internal Revenue Service if you do not believe yourself to be a private foundation.

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 under Section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. We are not determining in this letter whether any of your present or proposed activities are unrelated trade or business as defined in Section 513 of the Code.

You are required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the close of your annual accounting period.

Contributions made to you are deductible by donors as provided in Section 170 of the Code. Requests, 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.

Any changes in operation from those described, or in your character or purposes, must be reported immediately for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed a waiver of exemption certificate as provided in the Federal Insurance Contributions Act.

This is a determination letter.

Very truly yours,



George O. Lethert  
District Director

Adequate records and case histories should be maintained on distributions made to needy individuals. (Revenue Ruling 56-304, C.B. 1956-2, Page 306)