

March 2, 1936

IT:E/RR
JHC

Columbia Hospital
3321 North Maryland Avenue
Milwaukee, Wisconsin

Entered in

Sirs: -

Reference is made to the evidence submitted for use in determining your status for the purpose of Federal income tax purposes.

The evidence presented discloses that you were incorporated in 1909 under the laws of the State of Wisconsin, to conduct a general hospital for the treatment of all types of medical and surgical cases, and the education and training of nurses. It further appears that your activities are confined to the furtherance of your purposes. Nonpay patients are accepted and any deficit for these services is made up by contributions. Your income, which is derived from pay patients, interest on investments and contributions, is used to defray your necessary operating expenses and no part thereof inures to the benefit of any private shareholder or individual.

Based on the facts presented, it is held that you are entitled to exemption under the provisions of section 101 (6) of the Revenue Act of 1934 and the corresponding provisions of prior revenue acts. You are not, therefore, required to file returns for 1934 and prior years. Returns will not be required for 1935 and subsequent years so long as there is no change in your organization, your purposes or method of doing business.

Any changes in the form of your organization or method of operation, as shown by the evidence submitted, must be immediately reported to the collector of internal revenue for your district in order that the effect of such changes upon your present exempt status may be determined.

Contributions to your organization by individual donors are deductible by such individuals in arriving at their taxable net income in the manner and to the extent provided by section 23 (c) of the Revenue Act of 1934 and the corresponding provisions of prior revenue acts. The deductibility of contributions by corporations is governed by sections 102 and 107 of the Revenue Act of 1935.

The exemption referred to in this letter does not apply to taxes levied under other titles or provisions of the respective revenue acts, except insofar as exemption is granted expressly under these provisions to organizations ? in section 101 of the Revenue Act of 1934 and the corresponding sections of prior revenue acts.

A copy of this ruling is being transmitted to the collector of internal revenue for your district.

By direction of the Commissioner.

Respectfully,

(signed) W. T. Sherwood