

District
Director

ATTACHMENT C

316 N. Robinson St., St. Paul, Minn. 55101

Community Relations-Social
Development Commission in
Milwaukee County
161 West Wisconsin Avenue-Suite 7155
Milwaukee, Wisconsin 53203

Person to Contact:

EO:7402

Telephone Number:

(612)725-7344

Refer Reply to:

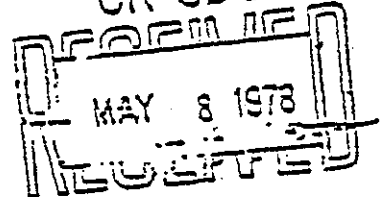
EO:7402 Room 338

Date:

May 3, 1978

Entered in PCG

CR-SDC



Gentlemen:

This is in reply to your inquiry wherein you have requested a statement of tax exempt status since the organization has changed its name.

Since you are an integral part of a municipal government, you would not qualify for tax exempt status under Section 501(c)(3) of the Internal Revenue Code.

However, you are exempt from Federal income tax as an instrumentality of government under the provisions of Section 115 of the Code.

Contributions are deductible to the donor under Section 170 of the Code, but only if made exclusively for public purposes.

Very truly yours,

C. D. Switzer

C. D. Switzer
District Director