

Date:

JAN 9 1981

Person to Contact:

Elizabeth M. Wilson

Telephone Number:

404/221-4516

Refer Reply to:

FFN: 580009964

► The Community Governing Board of
Matthew Walker Comprehensive
Health Center, Inc.
1501 Herman Street
Nashville, Tennessee 37208

Based on the information you supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code effective June 3, 1980.

Your exemption is not effective on the date you were formed because you did not file your application for recognition of exemption within 15 months from the end of the month in which you were organized as required by section 1.508-1(a)(2)(i) of the Income Tax Regulations. You were organized on December 11, 1978 and your application for recognition of exemption was filed on June 3, 1980.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section(s) 170(b)(1)(A)(iii) and 509(a)(1).

You are not liable for social security (FICA) taxes for periods beginning after the effective date of your exemption unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA), for periods beginning on or after the effective date of your exemption.

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to you as provided in Section 170 of the Code if donated on or after the effective date of your exemption. Bequests, legacies, devises, transfers, or gifts to you for your use are deductible for Federal estate and gift tax purposes under sections 2055, 2106 and 2522 of the Code if made after the effective date of your exemption.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name and address.

If your gross receipts each year are normally more than \$10,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns for periods beginning on or after the effective date of your exemption 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. In this letter, we are not determining 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 Federal income tax returns, Form 1120 or Form 1041, and when due, Federal Employment Tax Returns on Form 941 and Federal Unemployment Tax Returns, Form 940 for all years prior to the effective date of this exemption.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If you do not accept our findings, you may appeal this proposed determination through our office to the Office of Regional Director of Appeals. To request Appeals consideration, you should follow the instructions in the enclosed Publication 892. We will then forward your request to the Office of Regional Director of Appeals. If a hearing is requested, you will be contacted to arrange a mutually convenient time and place. An addressed envelope is enclosed for your convenience.

You may also request that we refer this matter to the National Office for technical advice, as explained in Publication 892. If a determination letter is issued to you based on technical advice from the National Office, no further administrative appeal is available to you within the Service on the issue that was the subject of technical advice.

Section 7428 of the Internal Revenue Code, enacted October 4, 1976, entitles you to file a petition for a declaratory judgment in the United States Tax Court, the United States Court of Claims, or the United States District Court for the District of Columbia with respect to this determination. However, section 7428(b)(2) of the Code provides in part that "A declaratory judgment or decree under this section shall not be issued in any proceeding unless the Tax Court, the Court of Claims, or the district court of the United States for the District of Columbia determines that the organization involved has exhausted administrative remedies available to it within the Internal Revenue Service".

If we have not received an appeal within 30 days, this will become our final determination letter. Your failure to exercise your appeal rights will be considered by the Internal Revenue Service as a failure to exhaust your available administrative remedies.

Sincerely yours,

Thomas P. Schuch

Exempt Organizations Specialist

Enclosure:
Pub. 892

Form 990 & Instructions
Schedule A