

Department of the Treasury

Phone Contact: L. N. Stegner
Phone Number: 202-964-6650

Received July 15, 1974



DO 23

Internal Revenue Service

Washington, DC 20224

Date: JUN 28 1974

In reply, refer to:

T:MS:EO:R:1:3

The Allegheny West Foundation
2801 Hunting Park Avenue
Philadelphia, Pennsylvania 19129

Employer Identification Number: 23-1924667
Key District: Philadelphia
Accounting Period Ending: December 31
Form 990 Required: /Yes /No

Dear Applicant:

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

This ruling is effective as of March 4, 1974, the date of incorporation of the organization.

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 sections 509(a)(1) and 170(b)(1)(A)(vi).

You are not liable for social security (FICA) taxes 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).

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.

Contributions made to you before March 4, 1974, are not deductible under section 170 of the Code. Donors may deduct contributions to you as provided in section 170 of the Code for years beginning March 4, 1974. Bequests, legacies, devises, transfers or gifts to you or for your use made after

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March 3, 1974, are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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

The block checked at the beginning of this letter shows whether you must file Form 990, Return of Organization Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed 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 the return on time.

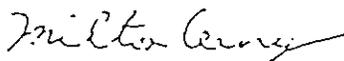
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or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

You 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.

We are informing your key District Director of this action. Because this letter could help resolve any questions about your exempt status and your foundation status, please keep it in your permanent records.

Thank you for your cooperation.

Sincerely yours,



Milton Cerny
Chief, Rulings Section 1
Exempt Organizations Branch