



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR  
AUSTIN, TEXAS

December 27, 1962

IN REPLY REFER TO  
AUS-EO-62-454  
A:R:JML:ms

• Nelda G. & H. J. Lutcher Stark Foundation  
Post Office Box 909  
Orange, Texas

Gentlemen:

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for charitable purposes. Any questions concerning taxes levied under other subtitles of the Code should be submitted to us.

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 imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. An annual information return, Form 990-A, is required and must be filed after the close of your annual accounting period, February 28.

Any changes in your character, purposes or method of operation should be reported immediately to this office for consideration of their effect upon your exempt status.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such Act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about

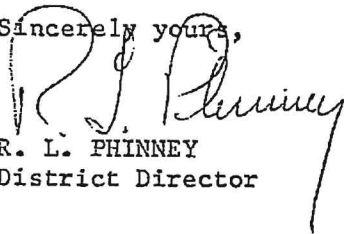
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the waiver of exemption certificate for social security taxes should be addressed to this office.

Your tax exempt status is predicated upon the understanding that your funds are distributed solely for religious, charitable, scientific, literary or educational purposes, or for the prevention of cruelty to children or animals, or to the Federal government or to a State or local government for public purpose. Evidence to substantiate the exempt nature of your distributions should, therefore, be maintained in such manner as to satisfy these requirements.

This is a determination letter.

Sincerely yours,

  
R. L. PHINNEY  
District Director

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