



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
DENVER, COLORADO 80202

OCT - 5 1967

IN REPLY REFER TO
Form L-177

A:R:DJH:dg
DEN:EO:67-180

10th Mountain Division Foundation, Inc.
P.O. Box 1
Colorado Springs, Colorado 80901

PURPOSE Charitable	
ADDRESS INQUIRIES AND FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Denver, Colorado	
FORM 990-A RE- QUIRED	ACCOUNTING PERIOD ENDING December 31
<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO

Gentlemen:

On the basis of the stated purpose of the above-named trust and the understanding that its operations will continue as evidenced to date or will conform to those proposed in the ruling application filed in its behalf, we have concluded that the trust is exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operations from those described, or in its character or purposes, must be reported immediately to the District Director for consideration of their effect upon its exempt status. You must also report any change in its name or address.

You are not required to file Federal income tax returns on behalf of the trust so long as it retains an exempt status, unless it is subject to the tax on unrelated business income imposed by section 511 of the Code. In this event you are required to file Form 990-T. Our determination as to your liability for filing an annual information return, Form 990-A, for the trust is shown above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of the trust's annual accounting period indicated above.

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

The trust is not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless a waiver of exemption certificate is filed as provided in such act. The trust is not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Sincerely yours,

Arthur A. Kennedy
Arthur A. Kennedy
District Director

~~Internal~~ Revenue Service

Department of the Treasury

District
Director

300 E. 8th St., Austin, Texas 78701

▷ 10th Mountain Division Foundation,
Inc.
P.O. Box 1
Colorado Springs, Colorado 80901

Person to Contact:
Norma C. Offutt
Telephone Number:
(512)397-5716
Refer Reply to:
E:EX:1002:NCO:fh
Date:

0 8 AUG 1975

Date of Exemption: May 1, 1958
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

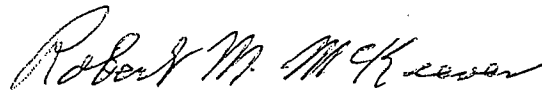
Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely,



District Director

Item Changed

Amended Articles of Incorporation