

Address any reply to:

P.O. Box 21224, Seattle, WA 98111 <sup>3/14/77</sup>

~~920 Second Avenue, Seattle, WA 98117~~

## Department of the Treasury

CONTACT: Mercedes Sison

TELEPHONE: (206) 442-5110

District Director

### Internal Revenue Service

Date: **MAR 11 1977**

In reply refer to: EP/EO:EO1:WLS  
L-178, ~~0820428~~

SEA:EO:77-604

▷

Chinese Information and Service Center  
410 - 7th So.  
Seattle, WA 98104

Tax ID 23-7438529

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.

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

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. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use 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, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, 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 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.

Please keep this determination letter in your permanent records.

Sincerely yours,

*Michael Sassi*  
Michael Sassi  
District Director

This supersedes our prior determination letter dated March 24, 1975.

Internal Revenue Service

Department of the Treasury

District  
Director

915 Second Ave., Seattle, Wash. 98174

Chinese Information and  
Service Center  
409 Maynard Avenue, South  
Second Floor  
Seattle, Washington 98104  
Attn: Rachel Wong

Date of Exemption:  
March 11, 1977  
Internal Revenue Code Section:  
501(c)(3)  
Refer Reply to:  
EP/EO:EO-3:MS 540  
Date:

OCT 28 1988

Dear 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

From

To

Organization Address

410 Seventh Avenue      Above  
Seattle, Washington  
98104

P. O. Box 21347, Seattle, Washington 98174

Letter 976(D0)(7-77)

ORIGINAL