

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: MAY 11 1994

Senior Citizens, Inc.
227 Xenia Ave.
Yellow Springs, OH 45387-1832

Person to Contact:
Ginger A. Cooper
Telephone Number:
513-684-3957
Refer Reply to:
EP/EO
Employer Identification Number:
31-0622323

Dear Sir or Madam:

This is in response to your inquiry about the tax exempt status of your organization.

Our records indicate that by a determination letter issued in December 1988, your organization was granted exemption under 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

The classification was based on the assumption that your operations would continue as stated in the application. If your sources of support, or your purposes, character, or method of operations have changed, please let us know so we can consider the effect of the change on your exempt status and foundation status.

As of January 1, 1984, all exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more they pay to each of their employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations 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.