

Address any reply to: ~~2430, 2210, Cleveland, Ohio 44113~~

Department of the Treasury

Mrs. Shea (216)522-4886 Not toll free

District Director

Internal Revenue Service

Date:

SEP 7 1976

In reply refer to:

L-178 Code 442

EP/EO:7202:76:709



▷ Charleston Area Medical Center .
Foundation, Inc.
P. O. Box 1547
Charleston, West Virginia 25326

Federal I.D. # 31-088 7133

Gentlemen:

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 509(a)(3).

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.

(Over)

Form L-178 (Rev. 8-73)

Department of the Treasury
Internal Revenue Service

Date of This Notice
08-03-76
Employer Identification Number
31-0387132

If you inquire about
your account, please
refer to this
number or attach a
copy of this notice

17240110

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CHARLESTON AREA MEDICAL CENTER
FOUNDATION INC S
PO BOX 1517
CHARLESTON

WV 25326

NOTICE OF NEW EMPLOYER IDENTIFICATION NUMBER ASSIGNED

Thank you for your application for an employer identification number. The number above has been assigned to you. We will use it to identify your business tax returns and any other related documents, even if you have no employees.

Please keep this number in your permanent records. Use the number and your name, exactly as shown above, on all Federal tax forms that require this information, and refer to the number in all tax payments and in tax-related correspondence or documents. You may wish to make a record of the number for reference in the event this notice is lost or destroyed.

We appreciate your cooperation.