

Internal Revenue Service

Department of the Treasury

District
Director

▶ Puget Sound Maritime Historical
Society
c/o 2161 East Hamlin
Seattle, WA 98112

Person to Contact:

John Sutton
Telephone Number:
(206) 442-5106
Refer Reply to:

EP/EO:EO-II:JS
Date:

May 5, 1980

Gentlemen:

This is in reply to your telephone conversation in which you requested a copy of your exemption letter.

Our records show that your organization was granted exemption from Federal income tax on July 30, 1952 under section 101(6) of the 1939 Internal Revenue Code which now corresponds to section 501(c)(3) of the 1954 Code. We have also determined that you are not a private foundation because you are an organization described under section 509(a)(2).

We are enclosing a copy of your original exemption letter for your records. This exemption remains in effect.

Sincerely yours,

Ralph S. Busacker

Ralph S. Busacker
Chief, Technical Staff
Employee Plans and Exempt
Organizations Division

Enclosure

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

10-20-70

In reply refer to:



PUGET SOUND MARITIME HISTORICAL
SOCIETY INC
% MEALS & COMPANY
1411-4TH AVENUE BUILDING
SEATTLE, WASH

Gentlemen:

9810

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "J. A. Deleso".

Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:ER

-CFP-1

Everet Coast Maritime Historical Society, Inc.
c/o Floyd E. Smith, Secretary-Treasurer
83 Marlon Street Viaduct
Seattle 4, Washington

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for

purposes.

educational

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

You will be required, however, to file an information return, Form 990A, annually, with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code, as amended.

Requests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004 (a) (2) (B) and 1004(b) (2) and (3) of the Code.

JUL 30 1952

Puget Sound Maritime Historical Society, Inc.

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the Code, no liability is incurred by your organization for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by your organization under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Very truly yours,

(Signed) E. I. McLarney

Deputy Commissioner.