

Address any reply to: JFK Federal Bldg., Boston, Mass. 02203

US Treasury Department

P. O. Box 9122

Boston, Massachusetts 02203

District Director

Internal Revenue Service

Date:

March 19, 1970

In reply refer to:

AU:R:EO

HAR-EO-70-76



▷ New Neighborhoods, Inc.
P. O. Box 916
Stamford, Connecticut 06904

Purpose: Charitable

Address Inquiries to : Boston, Massachusetts

Accounting Period Ending : December 31

Gentlemen:

On the basis of the information submitted, this office has determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. This determination assumes your operations will conform to those described in your exemption application. Any changes in operations should be immediately reported to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

In this letter we are not determining whether you are a private foundation as defined in the new section 509(a) of the Code. Your attention is invited to the new section 508(b) of the Code, which sets forth requirements for establishing that an organization exempt under section 501(c)(3) is not a private foundation. When procedures are developed to implement these new requirements, we will advise you how to proceed to notify the Internal Revenue Service if you do not believe yourself to be a private foundation.


For years, beginning prior to January 1, 1970, you are ~~not~~ required to file the annual information return, Form 990-A. For subsequent years, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period.

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 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 by section 511 of the Code. Contributions made to you are deductible by donors as provided in section 170 of the Code, as amended by the Tax Reform Act of 1969. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

You are not liable for Federal Unemployment taxes. You are liable for Social Security Taxes only if you have filed Waiver of Exemption Certificate, SS-15, as provided in the Federal Insurance Contributions Act.

This is a determination letter.

Very truly yours,


WILLIAM E. WILLIAMS
District Director

Internal Revenue Service
Washington, DC 20224

Date:

OCTOBER 13, 1972

In reply refer to:



▷ NEW NEIGHBORHOODS INC.
40 STILLWATER AVENUE
STAMFORD, CONN. 06902

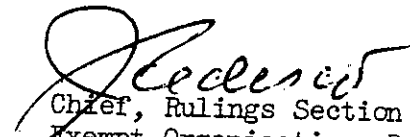
Gentlemen:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation as defined in section 509(a) of the Internal Revenue Code because you are an organization described in the following Code Section:

- Sec. 509(a)(1)
- Sec. 509(a)(2)
- Sec. 509(a)(3)
- Sec. 509(a)(4)

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

Sincerely yours,


Chief, Rulings Section
Exempt Organizations Branch