



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
221 STATE STREET
AUGUSTA, MAINE 04330

February 16, 1965

IN REPLY REFER TO
Form L-178
A:R&S

The Pierre Monteux
Memorial Foundation
Hancock, Maine

Gentlemen:

| | |
|--|-----------------------------|
| PURPOSE Educational | |
| ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE | |
| Augusta, Maine | |
| FORM 990-A RE- QUIRED | ACCOUNTING PERIOD ENDING |
| <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO | December 31 |

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

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

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

William L. Wheeler

District Director

Department of the Treasury

P.O. Box 9107

District Director
Internal Revenue Service

Date:

08-13-74

In reply refer to:

AU:SR-M. Pilotte

Tel. 223-7075



► The Pierre Montoux Memorial Foundation
c/o Ms. Sylvia Whitcomb, Treasurer
Ellsworth, Maine 04605

— Gentlemen:

Form Number: 990
Periods Ended: August, 1972

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

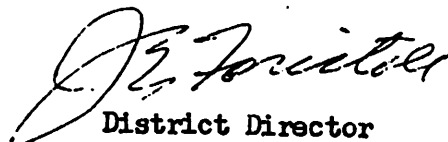
We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,


District Director

cc:
Carle G. Gray, CPA
c/o Little, Gray & Horton
P.O. Box 543
Ellsworth, Maine 04605