



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
INDIANAPOLIS, INDIANA 46204
500 Century Building
36 South Pennsylvania Street

MAR 4 1968

IND:EO:68-3

IN REPLY REFER TO
Form L-178
431 - HBC

Katherine Hamilton Mental
Health Center, Inc.
c/o Mr. Joseph B. Mackey
1606 North Seventh Street
Terre Haute, Indiana 47804

PURPOSE:

Charitable

ADDRESS INQUIRIES & FILE RETURNS WITH
DISTRICT DIRECTOR OF INTERNAL REVENUE:
Indianapolis, Indiana

FORM 990-A REQUIRED: Yes

ACCOUNTING PERIOD ENDING:
June 30th.

E. I. No. 35-1140758

Gentlemen:

Based on the evidence submitted with your application for exemption from Federal income tax, Form 1023, you were incorporated October 27, 1967 pursuant to the provisions of "An Act concerning domestic and foreign corporations not for profit * * *, approved March 7, 1935 * * *". You were organized, briefly stated, to receive and maintain a fund or funds of real or personal property, or both, to use and apply part or the whole of the income therefrom and the principal exclusively for charitable, religious, scientific, literary, or educational purposes either directly or indirectly within the meaning of section 501(c)(3) of the Internal Revenue Code and Regulations as they now exist or as hereafter amended. More specifically, your purposes are to raise funds and to construct a mental health center, including a hospital for mental care of in-patients and out-patients and to pool, coordinate, expand and administer existing mental health facilities in the Terre Haute, Indiana area, including the present mental health and related functions and services of the Vigo County Association for Mental Health, Family Service Association, Vigo County Adult and Child Guidance Clinic, Inc. and Union Hospital, Inc.

On the basis of your stated purposes and the understanding that your operations 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.

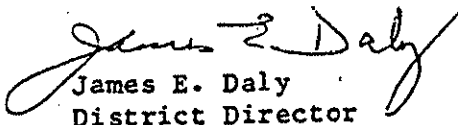
You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the 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,


James E. Daly
District Director