

Internal Revenue Service

Department of the Treasury

Regional
Commissioner

Midwest Region

Address any reply to Appellate Division
500 Federal Building
315 N. Robert St., St. Paul, Minn. 55101

Person to Contact: J. H. Butora

Telephone Number: (612) 725-7400

Refer Reply to: AP:STP:JHB:msc

- Lions Multiple District SM Hearing
Foundation, Inc.
303 South Broadway
Wayzata, MN 55391

Date: NOV 28 1979

Employer Identification Number: 41-6172730

Accounting Period Ending: June 30

Form 990 Required: Yes No

Dear Applicant

- 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 effective October 14, 1974.

We have further determined that 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)(2).

If your sources of support, or your purposes, character, or method of operation change, please let the District Director's office know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform the District Director's office of all changes in your name or address.

Generally, 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. If you have paid FICA taxes without filing the waiver, you should contact the District Director's office. You are not liable for the tax 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 the District Director's office 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 section 2055, 2106, and 2522 of the Code.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period.