

NEW YORK, N.Y. 10010  
NEW BRUNSWICK, N.J. 08901  
BOSTON, MASS. 02203  
ALBANY, N.Y. 12201

4 34 W. Mohawk St., Buffalo, N.Y. 14202  
6 11 Elmwood Ave., Burlington, Vt. 05401  
7 450 Main St., Hartford, Conn. 06115

8 P.O. Box 3100, New York, N.Y. 10008  
9 80 Daniel St., Portsmouth, N.H. 03801  
10 130 Broadway, Providence, R.I. 02903

Department of the Treasury

District Director  
Internal Revenue Service

Date: March 31, 1972 In reply refer to: AU:EO:RJC

Reply to DISTRICT DIRECTOR at office No. 3



RECEIVED  
APR 3 1972

Committee on Community Action

Penquis C.A.P. Inc.  
611 Hammond Street  
Bangor, Maine 04401

Date of Exemption: June 9, 1967  
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

*William E. Williams*

WILLIAM E. WILLIAMS  
District Director

<u>Item Changed</u>	<u>From</u>	<u>To</u>
Name changed	Penobscot County Committee for Community Action Inc.	Fenquis C.A.P. Inc.

You should amend your articles of organization to include a statement that upon dissolution your assets will go to an organization exempt under 501(c)(3).

10-19-74

AUG:EO:67/42



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR  
68 SEWALL STREET  
AUGUSTA, MAINE 04330

June 9, 1967

RECEIVED  
JUN 12 1967

Committee on Community Action

IN REPLY REFER TO  
Form L-178  
AU:R

Penobscot County Committee on  
Community Action  
611 Hammond Street  
Bangor, Maine 04401

Gentlemen:

PURPOSE Charitable	
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Augusta	
FORM 990-A RE- QUIRED <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	ACCOUNTING PERIOD ENDING June 30

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,

*Whitney L. Wheeler*

Whitney L. Wheeler  
District Director