

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

The Mentat School
P. O. Box 5001
Aloha, Oregon 97005

DO: 91

Person to Contact:

Telephone Number:

Refer Reply to:

E:EO:T:R:2-4

Date:

DEC 13 1976

Employer Identification Number: 93-0633467
Key District: Seattle, Washington
Accounting Period Ending: December 31
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 June 22, 1976.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 170(b)(1)(A)(ii) and 509(a)(1).

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. You are not liable for the taxes 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.

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 sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let your key District Director know so he can consider the effect of the change on your exempt status. Also, you must inform him of all changes in your name or address.

The block checked at the beginning of this letter shows whether you must file Form 990, Return of Organizations Exempt From Income Tax. If the Yes box is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$5,000.