



OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:T:1
B-ARB

Trinity Church Home for the Aged,
(Rachel Allen Memorial),
135 South Huntington Avenue,
Boston, Massachusetts.

Sirs:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for charitable purposes.

Accordingly, you will not be required to file returns of income unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the first day of the third month following the close of your annual accounting period.

TREASURY DEPARTMENT
WASHINGTON

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7 Oct 13 1942

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Trinity Church Home for the Aged (Rachel Allen Memorial).

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.

By direction of the Commissioner.

Respectfully,

Deputy Commissioner.

1 855 Central Ave., Albany, N.Y. 12206
2 68 Sewall St., Augusta, Maine 04330
3 JFK Federal Bldg., Boston, Mass 02203
4 P.O. Box 991, Brooklyn, N.Y. 11202

5 111 West Huron Street, 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. 02801
10 130 Broadway, Providence, R.I. 02903

Address any reply to DISTRICT DIRECTOR at office No. 3



RECEIVED

JUL 31 1974

SHERRILL HOUSE

Department of the Treasury

P. O. Box 9081

District Director

Internal Revenue Service

Date:

JUL 30 1974

In reply refer to:

AU:EO:P.G.Joyce

(617) 223-4241

▷ Sherrill House, Inc.
135 South Huntington Ave.
Boston, Mass. 02130

Date of Exemption: October 13, 1942
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,

John E. Foristall

JOHN E. FORISTALL
District Director
From To

Item Changed

Articles of Amendment changing the corporations name from the Trinity Church Home for the Aged to Sherrill House, Inc. dated March 26, 1974.