

**Internal Revenue Service
District Director**

Department of the Treasury

**P. O. Box 2508
Cincinnati, OH 45201**

Date: DEC 09 1997

Allentown Rescue Mission, Inc.
355 Hamilton Street
Allentown, PA 18105

Person to Contact:
Ruth Ohmer

Telephone Number:
513-241-5199

Fax Number:
513-684-5936

Federal Identification Number:
23-6005983

Dear Sir or Madam:

In response to your letter dated October 16, 1997, requesting an address change and affirmation of your organization's exempt status:

In October 1959, we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

We classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(1) and 170(b)(1)(A)(i). This classification was based on the assumption that your organization's operations would continue as stated in your application. If your sources of support, character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on your organization's exempt and foundation status.

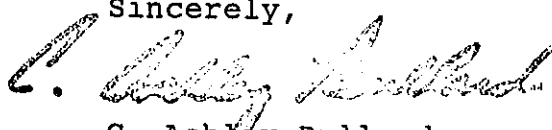
All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

If your organization is a church or a qualified church-controlled organization as defined in section 3121(w)(3) of the Code, it may elect to ex-
~~unrelated trade or business) for social security taxes.~~ This election must be made by filing Form 8274 by the day before the date the organization's first quarterly employment tax return would be due under the revised law. If your organization makes this election, its employees who earn \$100 or more during a calendar year become liable for the payment of the self-employment tax on the wages the organization pays them.

This letter could help resolve questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records. Please direct any questions to the person identified in the letterhead.

This letter affirms your organization's exempt status.

Sincerely,



C. Ashley Bullard
District Director