

Internal Revenue Service

Department of the Treasury

District
Director

P. O. Box 1548, St. Louis, Mo. 63188

↳ Kansas City Southwest Clinical Society
2220 Holmes
Kansas City, Missouri 64108

SEP 3 1982

Dear Sir or Madam:

Based on the information obtained during our recent examination, it has been determined that your primary activity is educational. This activity qualifies your organization for exemption from federal income tax under Section 501(c)(3) of the Internal Revenue Code. We also determined that you are not a private foundation, per Section 509(a)(1) of the Code.

Accordingly, your exempt status is modified from a professional organization under Section 501(c)(6) of the Code, to an organization described in Section 501(c)(3) of the Code.

You have agreed to this modification of your exempt status in a statement signed by your Secretary, Lawrence A. Rues, M.D.

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.

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).

Organizations that are not private foundations 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 concerning these taxes, please let us know.

If your sources of support, or your purposes, character, or method of operation is changed, you should let us know so we can consider the effect of the change on your status. Also, you should inform us of all changes in your name or address.

SEP 8 1982

Kansas City Southwest Clinical Society

The provisions of this modification are effective for all taxable years beginning on or after January 1, 1980. Your requirements for filing Form 990 is not affected.

We have enclosed a copy of the Report of Examination.

Thank you for your cooperation.

Sincerely yours,



Robert A. LeBaube
District Director

Enclosure;
Copy of Report of Examination