

Internal Revenue Service
District Director

Date: NOV 16 1992

Coulee Medical Foundation
P.O. Box 171
Grand Coulee, WA 99133

Department of the Treasury
Box 36001, MS: SF-4446
San Francisco, CA 94102

Person to Contact:
Roland Fortier
Telephone Number:
(415) 556-0319
Refer Reply to:
EP/EO:EOB:6

EIN: 91-1212755

Form 990 Required: Yes

Addendum Applies: No

Dear Applicant:

In response to your letter dated June 27, 1986, we granted you an advance ruling for a 60-month termination of private foundation status under section 507(b)(1)(B) of the Internal Revenue Code. You were seeking classification as a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

As of December 31, 1991, you completed your 60-month termination under section 507(b)(1)(B) of the Code. Based on the information submitted, we have classified your organization as one that is not a private foundation because you are a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Accordingly, you will be treated as a publicly supported organization beginning January 1, 1987.

Your exempt status under section 501(c)(3) of the Code is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

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Coulee Medical Foundation

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



District Director