



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON 25, D. C.

Entered in PCC

APR 27 1964

IN REPLY REFER TO  
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Bozeman Deaconess Foundation  
(formerly Bozeman Deaconess  
Hospital)  
15 West Lamme Street  
Bozeman, Montana

Gentlemen:

DATE OF EXEMPTION Feb. 18, 1946	1954 I.R. CODE SECTION 501(C)(3)
MATERIAL Change of name and amended purposes.	
FILE MATERIAL WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Helena, Montana	

We appreciate your cooperation in submitting the above mentioned material, which we have noted on our records and made a part of our files.

In accordance with the requirements for retaining an exempt status any future changes in your organization's character, purposes, method of operation, name or address should also be brought to the attention of your District Director.

The above ruling is applicable to you under your present name.

Very truly yours,

Acting

Chief, Exempt Organizations Branch

TREASURY DEPARTMENT

Washington 25

RPM

Feb. 18, 1946

Boseman Deaconess Hospital  
c/o A. E. Grantham  
15 West Lamme  
Boseman, Montana

Gentlemen:

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.

**Bozeman Deaconess Hospital**

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.

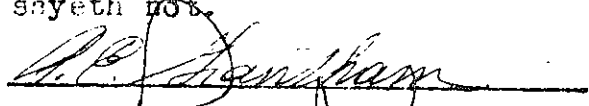
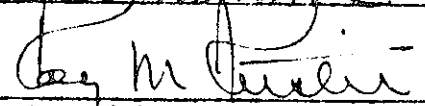
Respectfully,

Signed: E. I. McLarney

STATE OF MONTANA )  
County of Gallatin ) SS Acting Deputy Commissioner.

A. E. Grantham, being first duly sworn upon his oath, deposes and says: I am the Business Manager of Bozeman Deaconess Hospital, located at 15 West Lamme St., in Bozeman, Montana. Pursuant to a communication from Federal Security Agency, U. S. Public Health Service, dated April 2, 1946, requiring duly certified copy of a letter showing that the Internal Revenue Bureau have classified Bozeman Deaconess Hospital as a tax exempt institution, I have this to say: The above and foregoing is a true and correct copy of letter from Treasury Department, dated February 18, 1946, and I have compared the above with the original and I certify that this is an exact copy of said communication. Further affiant sayeth not.

Subscribed and sworn to before me this  
3rd day of May, 1946.

  
  
Notary Public for the State of Montana, residing at  
Bozeman, Montana. My commission expires Sept. 17th, 1946.