

District  
Director

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Person to Contact: EO:TPA

Telephone Number: (312) 886-5571

Refer Reply to: 87-1058

Date: May 26, 1987

Landmark Legal Foundation  
1006 Grand, 15th Floor  
Kansas City, MO 64106RE: Landmark Legal Foundation  
EIN: 51-0203802

This is in response to the letter dated April 27, 1987  
regarding your status as an organization exempt from Federal  
income tax.

Our records indicate that a ruling letter was issued in November,  
1976, granting your organization an exemption from Federal  
income tax under the provisions of Section 501(c)(3) of the Internal  
Revenue Code of 1954. Our records also indicate that your  
organization is not a private foundation but one that is described  
in 170(b)(1)(A)(vi) and 509(a)(1)

Contributions made to you are deductible by donors in computing  
their taxable income in the manner and to the extent provided in  
Section 170 of the Internal Revenue Code.

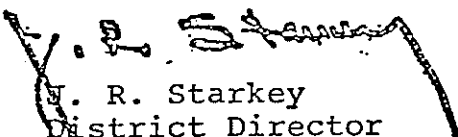
If your gross receipts each year are normally \$25,000.00 or more,  
you are required to file Form 990, Return of Organizations Exempt  
from Income Tax by the fifteenth day of the fifth month after the  
end of your annual accounting period.

You are not required to file Federal income tax returns unless  
you are subject to the tax on unrelated business income under  
Section 511 of the Code. If you are subject to this tax, you must  
file an income tax return on F-990-T.

If any question arises with respect to your status for Federal  
income tax purposes, you may use this letter as evidence of your  
exemption.

This is an advisory letter.

Sincerely yours,

  
J. R. Starkey  
District Director