

**Certificate of Exempt Status**  
Exempt Organizations

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ST-1

Morrison County Historical Society  
P O Box 239  
Little Falls MN 56345-0239

Certificate number ES 35395

Date Issued 09/20/95

The organization above is exempt from sales and use tax under Minnesota law on purchases, rentals, and leases of merchandise and services to be used exclusively in the performance of charitable, religious or educational functions. For senior citizen groups, the merchandise must be used for pleasure, recreation, or other nonprofit functions of the group. **This exemption does not apply to purchases of meals, lodging, motor vehicles, or waste collection and disposal services.** (M.S. 297A.25, subd.16)

Commissioner of Revenue  
by



P. R. Blaisdell, Supervisor  
Sales and Use Tax Division

**Questions? Call the MN Department of Revenue at (612) 296-6181 or toll-free 1-800-657-3777. TDD users, call the Minnesota Relay Service at (612) 297-5353 or 1-800-627-3529. Ask for (612) 296-6181.**



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## TREASURY DEPARTMENT

WASHINGTON 25



OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:P:T:1  
HF

FEB 10 1945

The Morrison County  
Historical Society  
Little Falls, Minnesota

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 educational purposes.

Accordingly, you will not be required to file income tax returns 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.

You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

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The Morrison County  
Historical Society.

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, as amended, 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,



Deputy Commissioner.

1 640 9th Ave. S.W., Aberdeen, S. Dak. 57401  
2 17 N. Dearborn St., Chicago, Ill. 60602  
3 210 Walnut St., Des Moines, Iowa 50309  
4 653 Second Ave. N., Fargo, N. Dak. 58102

5 517 E. Wisconsin Ave.,  
Milwaukee, Wis. 53202  
6 15th and Dodge Sts., Omaha, Nebr. 68102  
7 1114 Market St., St. Louis, Mo. 63101

8 Federal Building and U. S. Courthouse  
316 Robert St., St. Paul, Minn. 55101  
9 325 W. Adams St., Springfield, Ill. 62704

Address any reply to DISTRICT DIRECTOR at office No. 8

## Department of the Treasury

District Director

### Internal Revenue Service

Date:

May 17, 1974

In reply refer to: <sup>Mr. Cardinal</sup>  
612-725-7344  
A:F:211:BJC:ag



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▷ The Morrison County Historical Society  
Post Office Box 132  
Little Falls, Minnesota 56345

Date of Exemption: February 10, 1945  
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

C. D. Switzer  
District Director

Item Changed

~~From~~

~~To~~

Articles of Incorporation - Amended