

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: August 11, 1977
In reply refer to: ^{Mr S. Womaski} 612-725-7344
EO:1902:EDW:jk

▷ East River Legal Services, Corporation
326 South Phillips Avenue
Sioux Falls, South Dakota 57102

Date of Exemption: March 2, 1971
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
C. D. Switzer
District Director

Item Changed

From

To

Name
&
Address

Minnehaha County Legal
Aid Association
355 Boyce Building

East River Legal
Services, Corporation
326 South Phillips Ave.

Address any reply to: Federal Building and U. S. Court House, 316 North Robert Street, St. Paul, Minnesota 55101

Department of the Treasury

District Director

Internal Revenue Service

Date:
March 2, 1971

In reply refer to:
StP:E⁰:71-448 MCB:al



Minnehaha County Legal Aid Association
355 Boyce Building
Sioux Falls, South Dakota 57102

Gentlemen:

Purpose: Charitable

Accounting Period Ending: December 31

Based on information supplied and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, character or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

We have further determined that you are not a private foundation within the meaning of Section 509(a) of the Code because you are an organization described in Section 170(b)(1)(A)(vi)

You are required to file the annual return, Form 990, on or before the 15th day of the fifth month after the end of your annual accounting period. Failure to file the Form 990 by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000.

You are not required to file Federal income tax returns (Forms 1041, 1065 or 1120) so long as you retain your exempt status unless you are subject to the tax on unrelated business income imposed by Section 511 of the Code, in which case you are required to file a Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in Section 513 of the Code.

FL RC MW 3-213 (12-70)