

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

DEPARTMENT OF THE TREASURY
P.O. BOX 2350
LOS ANGELES, CALIF 90053

PENTACLE THEATRE INC

P.O. BOX 186
SALEM, OR 97308-0186

L BARRAGAN

(213)894-2336

EO(120892)

FEBRUARY 24, 1993

RE: PENTACLE THEATRE INC
93-0513552

GENTLEMEN:

This is in response to your request for a determination letter of the above-named organization.

A review of our records indicates that the above-named organization was recognized to be exempt from Federal income tax in AUGUST 1960, as an organization described in Internal Revenue Code section 501(c)(3). It is further classified as an organization that is not a private foundation as defined in section 509(a) of the code, because it is an organization described in section 509(a)(2).

This letter is to verify your exempt status, and the fact that the determination letter issued in AUGUST 1960 continues to be in effect.

If you are in need of further assistance, please feel free to contact our office at the above address or telephone number.

Sincerely,



Disclosure Assistant

Internal Revenue Service
District Director

Department of the Treasury

P.O. Box 2350, Los Angeles, CA 90059

Pentacle Theatre, Inc.
1319 Mill Street, South East
P. O. Box 186
Salem, Oregon 97308

Person to Contact:
E.O. Desk Officer
Telephone Number:
(206)442-5106
Refer Reply to:
EP/EO:EOB:3
Date: OCT 20 1989

Dear Sir or Madam:

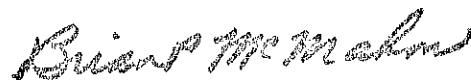
We have completed the review of your activities and examination of Form(s) 990 for the year(s) ended December 31, 1987. No change to your exempt status is necessary, and the returns are being accepted as filed.

As a result of the examination, we have noted one or more areas of noncompliance that should be brought to your attention.

Our review of your Form(s) 990 and related records disclosed that you did not file information return(s) on Form(s) 1099, as required by section 6041(a) of the Internal Revenue Code. You are liable for filing Form(s) 1099 to report payments made to recipients of prizes, awards, compensation, etc. of \$600 or more during a calendar year. Even though we have secured delinquent returns, you are responsible for filing them in subsequent years.

We wish to thank you for your cooperation during the audit. Please contact our office if you have any questions.

Sincerely yours,



Acting District Director

Internal Revenue Service

Department of the Treasury

District
Director

915 Second Ave., Seattle, Wash. 98174

Person to Contact: C. Mason

Telephone Number: (206) 442-5090

Refer Reply to: TX:D M/S 180

Date: MAR 9 1982

Ms. Barbara Nebon
Pentacle Theatre
P. O. Box 186
Salem, OR 97308

Dear Ms. Nebon:

This is in reply to your request for a copy of your organization's tax exemption letter.

We are enclosing copies of the letters sent to PENTACLE THEATRE, INC. on August 29, 1960; November 9, 1970; and February 14, 1974.

Please let us know if we may be of further assistance.

Sincerely yours,



Cyn Mason
Disclosure Assistant

Enclosures

Department of the Treasury

District Director
Internal Revenue Service

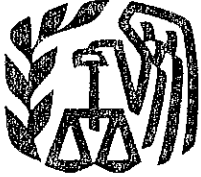
Date:

February 14, 1974

In reply refer to:

FL-1328, Code 428:RJL

SEA:EO



▷ Pentacle Theatre, Inc.
P.O. Box 186
Salem, OR 97308

Gentlemen:

Our Letter Dated: November 9, 1970

Gentlemen:

This supersedes our letter to you, in which we classified you as a private foundation.

Based on additional information you furnished, and the assumption that your operations will be as stated, we have now classified you as an organization that is not a private foundation as defined in Section 509(a) of the Internal Revenue Code, because you are an organization described in Section 509(a)(2).

All changes in your purposes, character, or method of operation must be reported to your District Director for consideration of their effect on your status.

Sincerely yours,

Michael Sassi
District Director

RECORDED AND INDEXED
FEB 14 1974
79 Fisher

Department of the Treasury

has

Internal Revenue Service
Washington, DC 20224

Date: _____ In reply refer to: _____

11-09-70



PENTACLE THEATRE INC
P O BOX 186
SALEM, OREG

97308

Gentlemen:

In accordance with the notification you recently submitted, we have classified you as a private foundation as defined in section 509(a) of the Internal Revenue Code.

We have not considered whether you qualify as an operating private foundation as defined in section 4942(j)(3), since you did not indicate that you were claiming such classification. If you believe you qualify and want a determination to that effect, please submit information to your District Director giving all the facts upon which you base your qualification.

Sincerely yours,

A handwritten signature in cursive script that reads "J. A. Tealwood".

Chief, Rulings Section
Exempt Organizations Branch

FORM M-0707 (8-70) (CONTINUOUS)

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

11-09-70



PENTACLE THEATRE INC
P O BOX 186
SALEM, OREG

97308

Gentlemen:

In accordance with the notification you recently submitted, we have classified you as a private foundation as defined in section 509(a) of the Internal Revenue Code.

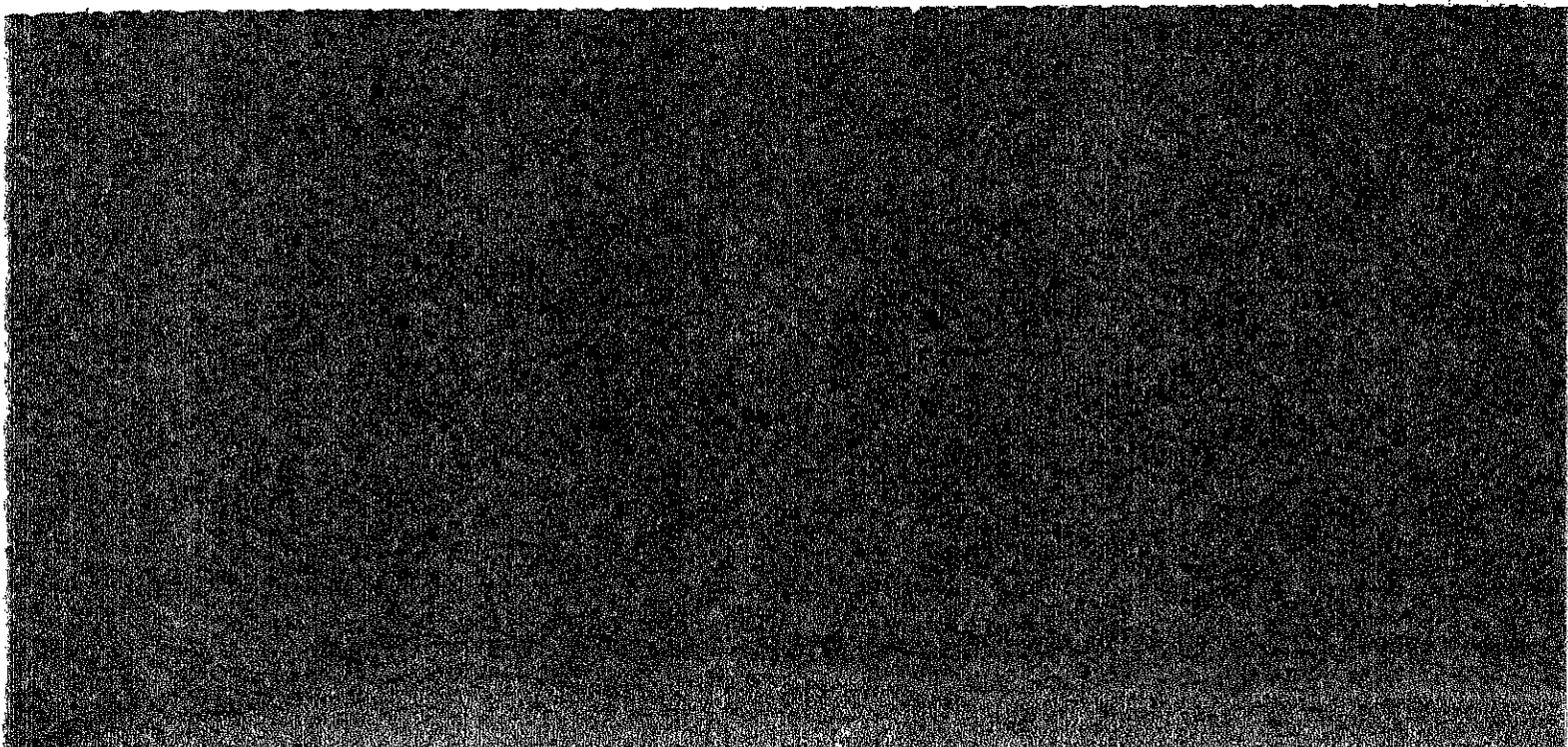
We have not considered whether you qualify as an operating private foundation as defined in section 4942(j)(3), since you did not indicate that you were claiming such classification. If you believe you qualify and want a determination to that effect, please submit information to your District Director giving all the facts upon which you base your qualification.

Sincerely yours,

J. A. Tealsted

Chief, Rulings Section
Exempt Organizations Branch

*8/15/73
Copy of this letter mailed to organization
attn. Mrs. Baker, Sec. per. his telephone call
MBM*



Address any reply to: 2033 6th Ave., Seattle, Wash. 98121

Department of the Treasury

District Director
Internal Revenue Service

Date:
October 5, 1970

In reply refer to:

425:JLH

SEA:EO:70-792



Gentlemen:

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 changes 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).

For years beginning prior to January 1, 1970, you are ~~XXXXXX~~ required to file an annual information return, Form 990A. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period with the Internal Revenue Service Center in Philadelphia, Pennsylvania.

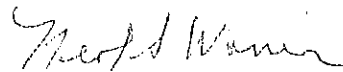
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities is unrelated or business as defined in Section 513 of the Code.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gifts tax purposes under the provisions of section 2055, 2106, and 2522 of the Code.

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed waiver of exemption certificates as provided in the Federal Insurance Contributions Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your local District Director, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,



Neal S. Warren
District Director



U. S. TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
830 N. E. HOLLADAY STREET
PORTLAND 12, OREGON

August 29, 1960

IN REPLY REFER TO

Code 414

PORT EO 60-54

- The Pentacle Theatre
P. O. Box 186
Salem, Oregon

Gentlemen:

Your application for exemption from Federal income tax under the provisions of section 501(a) of the Internal Revenue Code of 1954, as an organization described in section 501(c) (3) of the Code, has been considered.

It is the determination of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for **educational purposes**.

Accordingly, you are not 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 above District Director of Internal Revenue, in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990A, annually, with the District Director of Internal Revenue, so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your accounting period.

Failure to file the required information return or to otherwise comply with the provisions of section 6033(a) of the Code and regulations applicable thereto may result in the termination of your exempt status on the grounds that you have not established that you are observing the conditions required for the continuation of an exempt status.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided in section 170 of the Internal Revenue Code of 1954.

Requests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the Internal Revenue Code of 1954.

(SEE REVERSE)

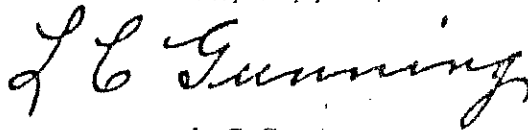
Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided by section 2522 of the Internal Revenue Code of 1954.

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees but have not filed a waiver certificate you should take the matter up with this office. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of section 3306(c)(8) of such Act.

Your attention is called to the provisions of section 501(c)(3) of the Internal Revenue Code of 1954 under which your exemption will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting, to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

It is important that any change in your mailing address be reported at once to the above District Director of Internal Revenue, attention: Chief, Collection Division.

Very truly yours,



L. C. Gunning
Chief, Audit Division