

Department of the Treasury

Internal Revenue Service

Washington, DC 20224

FEB 7 - 1972

In reply refer to:
T:MS:EO:R:3



▷ Justicia, Inc.
324 Hancock
Topeka, Kansas 66607

EIN 48-0773138

Key District: Dallas, Texas
Accounting Period Ending: December 31
Form 990 Required: Yes No
Second Tax Year Ends: December 31, 1972

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you can reasonably be expected to be an organization of the type described in sections 170(b)(1)(A)(vi) and 509(a)(1). Accordingly, for your first two tax years, you will be treated as an organization which is not a private foundation.

At the end of your first two tax years, however, you must establish with your key District Director identified above that for such two years you were in fact an organization of the type described in section 170(b)(1)(A)(vi). If you establish this fact, you will be classified as a section 509(a)(1) organization as long as you continue to meet the requirements of section 170(b)(1)(A)(vi). If, however, you do not meet the requirements of section 170(b)(1)(A)(vi) for your first two tax years, you will be classified as a private foundation as of the first day of your third tax year. Also, you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation for your first two tax years. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code.