

4639-018  
Department of the TreasuryOffice of  
International Operations  
**Internal Revenue Service**  
Washington, DC USA 20225

Date:

AUG 1 1974

In reply refer to:

CE:IO:651:JMA

▶ J. Edward Shillingburg Esq.  
Lord, Day and Lord  
25 Broadway  
New York, New York 10004

Re: Cancer Research Institute

Dear Mr. Shillingburg:

In accordance with the data you submitted to this office and the conversation we had by telephone I have submitted revision vouchers to our Service Center requesting a change in name only for the above-captioned organization.

The records now reflect the name change to be Ludwig Institute for Cancer Research, AKA. Ludwig Institut fur Krebsforschung, and AKA Institut Ludwig de recherche sur le cancer.

If we can be of any further assistance in this matter, please advise.

Sincerely yours,

*Louis M. O'Leary*  
Exempt Organization Specialist

*T. J. K.*

Office of 9, Aug. 1971  
 International Operations  
 Internal Revenue Service  
 Washington, DC USA 20225

Date: AUG 4 1971 | In reply refer to:  
 CP-IO:654:JEM  
 IO:EO:71-13

Cancer Research Institute Ltd.  
 Toedistrasse 52  
 8002 Zurich, Switzerland

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 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)(iii).

You are not required to file Federal income tax returns for income you receive from sources within the United States while you retain an exempt status, unless you are subject to the tax imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. This income is your unrelated business taxable income derived from sources within the United States, determined under Subchapter N (section 861 and following), relating to tax based on income from sources within or without the United States. In this letter we are not determining whether any of your present or proposed activities are an unrelated trade or business as defined in section 513 of the Code.

You are required to file an annual information return, Form 990, while this exemption remains in effect. Such information return must be filed on or before the 15th day of the fifth month following the close of your annual accounting period which ends June 30. Failure to file the Form 990 by such date may subject you to a penalty of \$10.00 for each day during which such failure continues, up to a maximum of \$5,000.00.

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Cancer Research Institute Ltd.

Contributions to your organization by citizens and residents of the United States are not deductible by them in the computation of their taxable income for United States income tax purposes.

Bequests, legacies, devises, or transfers to or for your use are deductible in computing the value of the taxable estate of a deceased resident or citizen of the United States for United States estate tax purposes in the manner and to the extent provided by section 2055 of the Code. Gifts of property to or for your use are deductible in computing taxable gifts of a resident or citizen of the United States for United States gift tax purposes in the manner and to the extent provided by section 2522 of the Code. However, no estate or gift tax deduction under section 2106 or 2522 will be allowed in the case of a nonresident not a citizen of the United States.

Since you are exempt from United States income tax under section 501(c)(3) of the Code, your income from sources within the United States is not subject to income tax and no withholding thereof is required unless you are liable for the tax imposed by section 511. If a statement claiming exemption from withholding is filed as described in section 1.1441-4(e)(2) of the Income Tax Regulations, tax is not required to be withheld from rents, if any, from sources within the United States, which are includable under section 512 in computing your unrelated business taxable income for purposes of the tax under section 511. Any income tax withheld from income other than rents may be released to you by the withholding agent if payment has not been made to this office. However, if payment has been made a return on the appropriate form must be filed in this office to obtain a refund of the tax.

A copy of this letter in the possession of each corporation or organization from which your United States income is derived may be relied upon by the withholding agent as evidence that no withholding of income tax is required.

In accordance with the power of attorney executed by you, a copy of this determination letter is being mailed to Mr. R. Palmer Baker, Jr., c/o Lord, Day, and Lord, 25 Broadway, New York, New York 10004.

Very truly yours,



Director of International  
Operations