

Address any reply to

Department of the Treasury



District Director  
Internal Revenue Service

Date MAY 20 1971

In reply refer to  
AU:EO:GT

Just A Start Corporation  
320 Cambridge Street  
Cambridge, Mass. 02141

Gentlemen:

Purpose: Charitable

Accounting Period Ending: December 31

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character of purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

Pending issuance of regulations under section 509 of the Code, we are unable to make a determination as to whether you are a private foundation as defined in that section. Upon issuance of the regulations we will evaluate your application and make a determination as to whether you are a private foundation.

You are required to file the annual return, Form 990, on or before the 15th day of the 5th 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 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 trade 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 gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your local Internal Revenue Service office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Sincerely yours,

*William E. Williams*

WILLIAM E. WILLIAMS

District Director

If upon issuance of the regulations we determine that you are a private foundation, you will be required to comply with the provisions of section 508(e), which specifies that a private foundation is not exempt unless its governing instrument includes certain provisions set forth in that section and the regulations thereunder. Failure to comply with the requirements of section 508(e) will result in retroactive revocation of this determination.

Address any reply to. J.F.K. Federal Bldg. Boston, Mass. 02203

DEPARTMENT OF THE TREASURY  
P.O. Box 9081, J.F.K. Post Office

District Director  
Internal Revenue Service

Date: FEB 22 1972  
in reply refer to  
A11ED:GAE



Just A Start Corporation  
320 Cambridge Street  
Cambridge, Mass. 02141

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have re-evaluated your foundation status notice and have determined it is not a private foundation within the meaning of Section 509(a) of the Code because it is an organization in the following Code Sections:

- Section 509(a)(1)
- Section 509(a)(2)
- Section 509(a)(3)
- Section 509(a)(4)

This classification is based on the assumption that your operations will continue as stated in your application. All changes in your purposes, character or method of operation must be reported to your District Director so he can consider their effect on your status.

Very truly yours,

*William E. Williams*

WILLIAM E. WILLIAMS  
District Director



**Form ST-2  
Certificate of Exemption**

**Massachusetts  
Department of  
Revenue**

Certification is hereby made that the organization herein is an exempt purchaser under General Laws, Chapter 64H, section 6(d) or (e). All purchases of tangible personal property by this organization are exempt from taxation under said chapter to the extent that such property is used in the conduct of the business of the purchaser. Any abuse or misuse of this certificate by any tax-exempt organization or any unauthorized use of this certificate by any individual constitutes a serious violation and will lead to revocation. Willful misuse of this Certificate of Exemption is subject to criminal sanctions of up to one year in prison and \$10,000 (\$50,000 for corporations) in fines. (See reverse side.)

**JUST A START CORPORATION  
1035 CAMBRIDGE STREET, #12  
CAMBRIDGE MA 02141**

**EXEMPTION NUMBER  
237 121 174  
ISSUE DATE  
05/11/09  
CERTIFICATE EXPIRES ON  
05/11/19**

**NOT ASSIGNABLE OR TRANSFERABLE**

**COMMISSIONER OF REVENUE**

**ST-2**