

MAINE STATE LEGISLATURE

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STATE OF MAINE
DEPARTMENT OF THE ATTORNEY GENERAL
AUGUSTA

May 28, 1936

IT:E:RR
JHO

The Treasury Department
Washington, D. C.

Attention, Commissioner of Internal Revenue

Re: Maine Institution for the Blind.

Gentlemen:

Your letter of March 19, addressed to the Institution for the Blind, has been forwarded to this department with the request that we communicate with you with reference to payment of capital stock tax imposed by Section 701 of the Revenue Act of 1934.

From all the information I have been able to obtain, I find that this institution was incorporated June 27, 1905, for the purpose of teaching blind people of the State occupations such as making and repairing cane, rush and splint bottom chairs, mattresses and brooms. It does not appear that any stock has ever been issued, nor does it appear that the institution has ever made any profit, but on the other hand, has constantly had a deficit so that it has been necessary for the State to contribute large sums of money in order that the institution can be maintained. The State's stipend now is \$14,250.00 per year.

In consideration of the foregoing, it would seem to me that the institution would not come within the provisions of the capital stock tax of 1934.

I notice in your letter of March 19, that you require an affidavit with reference to the organization and its activities. I am, therefore, returning your letter to the treasurer of the institution suggesting that he prepare the affidavit you have requested and forward same to you.

Very truly yours,

Deputy Attorney General