

LAW OFFICES

WINTERS, FOSKETT, COOK & TYLANDER

WINTERS & FOSKETT-1923-1947

1301-08 HARVEY BUILDING

WEST PALM BEACH, FLORIDA

BERT WINTERS
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SPECIAL COUNSEL

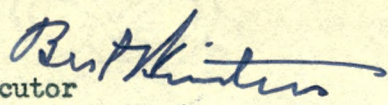
August 31, 1950

East Hampton Visiting Nurse Association
East Hampton, Long Island
New York

Gentlemen:

You know, of course, that you were designated by Mrs. Katharine J. Appleton as one of the beneficiaries under her will. In filing the estate tax return for her estate the executors claimed a deduction for the bequest made to you as a charitable contribution. The federal government has certain standards which must be met by a charitable organization before contributions to it may be deducted in estate tax returns. Herewith is enclosed you an original letter received by me today from the Treasury Department in which is enclosed U. S. Treasury Department Form No. 1023, Revised March, 1950, to be filled out by the organization claiming the exemption. Will you please fill out this form and return it to me, together with the enclosed letter from the Treasury Department. The bequest provides that the beneficiaries thereunder shall be charged with their prorata share of all charges, taxes and expenses of administration of said trust. If, perchance, you should fail to qualify as a charitable organization, the bequest to you will be substantially reduced by your contribution to estate taxes.

Yours very truly,


Executor

BW:cb
Encls.