

UNITED STATES TAX COURT

MODEST NEEDS FOUNDATION,)	
)	
Petitioner,)	
)	
v.)	Docket No. 8666-16"X"
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

DECISION

Pursuant to agreement of the parties in the above-entitled case it is

DECLARED, ADJUDGED AND DECIDED: That petitioner is qualified as an organization described in I.R.C. § 501(c)(3), as amended, and is exempt from taxation under I.R.C. § 501(a).

**(Signed) L. Paige Marvel
Chief Judge**

Entered **FEB 05 2018**

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SERVED Feb 05 2018

It is hereby stipulated that the Court may enter the foregoing decision in the above-entitled case.

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(Operations)
Internal Revenue Service



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