

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 2508  
Cincinnati, OH 45201

Date: January 13, 1993

Person to Contact:

Dotti Downing

Telephone Number:

513-684-3957

Refer Reply to:

EP/EO

Employer Identification Number:

31-1119856

Community Foundation of Jackson  
County, Inc.  
P.O. Box 627  
Seymour, IN 47274-0627

Dear Sir or Madam:

This is in response to a request for affirmation of your exempt status.

Our records show that by a determination letter issued in February 1985 your organization was recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified the organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

The classification was based on the assumption that the operations would continue as stated in the application. If the sources of support, or the purposes, character, or method of operations have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status.

As of January 1, 1984, it is liable for taxes under Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more it pays to each of its employees during a calendar year. They are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, they are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to it as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

(2)

Community Foundation of Jackson County, Inc.  
31-1119856

They are required to file Form 990, Return of Organization Exempt from Income Tax, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of its annual accounting period. The law imposed a penalty of \$10 a day to a maximum of \$5,000 when a return is filed late, unless there is a reasonable cause or delay.

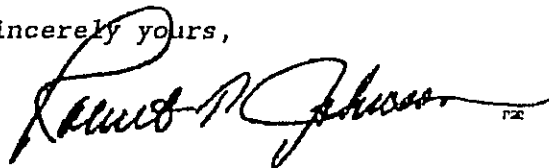
They are not required to file Federal income tax returns unless they are subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, they must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about their exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, you may contact us at the address or telephone number shown in the heading of this letter.

This is an affirmation letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Robert T. Johnson". The signature is written in a cursive style with a large initial "R".

Robert T. Johnson  
District Director