

Internal Revenue Service

District  
Director

United Way of Johnson County  
26 East Market Street  
Iowa City, IA 52240

Department of the Treasury  
P.O. Box 1123, Central Station  
St. Louis, MO 63188

Person to Contact:  
V. McDonald

Telephone Number:  
314-425-5651

Refer Reply to:

EP:EO:7206

Date:

OCT 2 1981

Gentlemen:

This is in response to a letter of recent date regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued on July of 1961 granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that you are not a Private Foundation.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

If your gross receipts each year are normally more than \$10,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the fifteenth day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

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.

If any questions arise with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,

*Robert A. Sepanek*

District Director