

District Director
Internal Revenue Service

Date: MAR 23 1970

In reply refer to:

442:19:JAN

CIN:EO:70:69



Greater Seymour Trust Fund
PO Box 1001
Seymour, Indiana 47274

Based on information supplied, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code as it is shown that you are organized and will be operated exclusively for charitable purposes.

This determination assumes your operations will be as stated in your exemption application. Any changes in operations from those described, or in your character or purposes, must be reported immediately to our office for consideration of their effect upon your exempt status. You must also report any change in your name or address.

In this letter we are not determining whether you are a private foundation as defined in section 509(a) of the Code as enacted in the Tax Reform Act of 1969. Your attention is invited to section 508(b) of the Code as enacted in the Tax Reform Act of 1969, which sets forth requirements for establishing that an organization exempt under section 501(c)(3) is not a private foundation. When procedures are developed to implement these new requirements we will advise you how to proceed to notify the Internal Revenue Service if you do not believe yourself to be a private foundation.

As to your requirement to file an information return, Form 990-A, you are required to file such return for years beginning prior to January 1, 1970. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the close of your annual accounting period, June 30.

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. In this letter we are not determining whether any of your present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed waiver of exemption certificates as provided in the Federal Insurance Contributions Act.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes as provided under sections 2055, 2106 and 2522 of the Code.

This is a determination letter.

Very truly yours



Paul A. Schuster
District Director