



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

Room 500 Century Building
35 South Pennsylvania St.
Indianapolis 4, Indiana.

IND:EC:59-61

DD:IND:A:R:PEO: MEG

JUN 22 1959

United Fund of Elkhart County, Inc.,
c/o Clifford P. Martin, President,
403 West High Street,
Elkhart, Indiana.

JUNE 24 1959

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for charitable purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue, Indianapolis 6, Indiana, in order that their effect upon your exempt status may be determined.

It will not be necessary for you to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as you come within the specific exceptions contained in section 6033(a) of the Code.

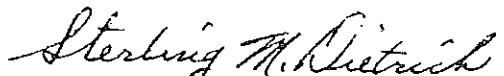
Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 170(a) of the Code.

Baquests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 2055(a) and 2106(a)(2) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 2522(a), 2522(b)(2) and (3) of the Code.

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 3121(k) of the Code, no lia-

bility is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax Liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of section 3306(c)(8) of such Act.

Very truly yours,



Sterling M. Dietrich
District Director

cmb