

Fed ID#
23-712238-~~11~~



Internal Revenue Service

July 28, 1971

Attn: 1219: Rev 5209
Ph. 415-556-6775
SF: ID: 71-902

Truckee-Dunsmuir Historical Society
Box 893
Truckee, California 95731

Gentlemen:

Purpose: Educational

File Returns with Internal Revenue Service Center: Philadelphia, Pennsylvania

Accounting Period Ending: June 30

Address Inquiries to District Director of Internal Revenue: San Francisco, California

501c

Based on information supplied, and assuming your operations will be as stated in your exemption application, we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Any change in your purposes, structure, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any change in your name and address.

Pending issuance of regulations under section 509 of the Code, we are unable to make a determination as to whether you are a private foundation as defined in that section. Upon issuance of the regulations we will evaluate your application, make a determination as to your status under section 509 of the Code, and notify you of our decision.

If upon issuance of the regulations we determine that you are a private foundation, you will be required to comply with the provisions of section 508(e), which specifies that a private foundation is not exempt unless its governing instrument includes certain provisions

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set forth in that section and the regulations thereunder. Failure to comply with the requirements of section 503(e) will result in retroactive revocation of this determination.

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

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 constitute engaging in an 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 a waiver of exemption certificate 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, devices, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

You need an employer identification number, even if you don't have any employees. This number is to be used on all your tax returns and in your correspondence with the Internal Revenue Service. If you do not have such a number, your District Director will take steps to see that one is issued at an early date.

This is a determination letter.

Very truly yours,

R.F. Harloss
District Director