

Internal Revenue Service

Department of the Treasury

District
Director

P. O. Box 959
Scranton, Pa. 18501

Person to Contact: E. O. Determination
Section
Telephone Number: (717) 342-3141

Refer Reply to: EO:7212:MPR

Date: FEB 28 1978

J. Herman Bosler Memorial Library
(Bosler Free Library)
158 West High Street
Carlisle, Pa. 17013

Gentlemen:

This refers to your application for exemption from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code dated January 13, 1978, and signed by Vivian Martinez Vidal, Chief Librarian.

Our records indicate that a determination letter ruling your organization exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code was issued to you on June 29, 1956 on the basis of a previously filed application.

Accordingly, your organization was previously determined to be exempt under section 501(c)(3) of the Code and it was not necessary for you to file another application.

Based on the information you submitted, we have further determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(vi).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you 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 you 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.

J. Harman Bosler
Memorial Library

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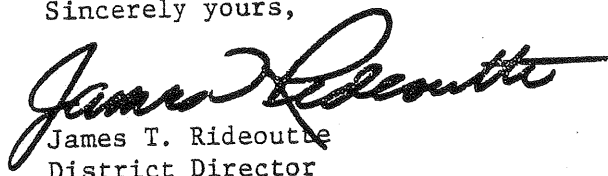
If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th 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, when a return is filed late, unless there is reasonable cause for the delay.

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 are unrelated trade or business as defined in section 513 of the Code.

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

Sincerely yours,



James T. Rideoutte
District Director