

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: MAR 3 1999

Person to Contact:
Ms. Regina Parker 31-03074
Customer Service Representative
Telephone Number:
877-829-5500
Fax Number:
513-684-5936
Federal Identification Number:
35-1610742

Indiana Children's Wish Fund
6435 Castlaway W. Dr., #130
Indianapolis, IN 46250

Dear Sir or Madam:

This letter is in response to your request dated March 9, 1999, for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

We have received your organization's Articles of Amendment to the Articles of Incorporation of The Children's Wish Foundation, Inc. filed with the State of Indiana on July 31, 1989 which indicated that the name was change from The Children's Wish Foundation, Inc. to the name shown above. Please note we have corrected our records to reflect the name change. Your letter also stated that the address had changed to the address shown above. We have also corrected our records to reflect the address change. We have recorded this change as part of your permanent record.

Our records indicate that a determination letter issued in May 1987, granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

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Indiana Children's Wish Fund, Inc.
35-1610742

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

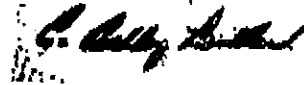
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's 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 organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



C. Ashley Bullard
District Director

OGDEN UT 84201-0038

Revised

In reply refer to: 0437997356
Jan. 22, 2025 LTR 4168C 0
35-1610742 000000 00

00047372
BODC: TE

INDIANA WISH INC
7212 N SHADELAND AVE STE 100
INDIANAPOLIS IN 46250-2030

Employer ID number: 35-1610742
Form 990 required: Yes

Dear Taxpayer:

We're responding to your request dated Jan. 10, 2025, about your tax-exempt status.

We issued you a determination letter in May 1987, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Under IRC Section 170, donors may be eligible to deduct contributions they make to you exclusively for the charitable purposes specified in Section 501(c)(3). If you solicit contributions or gifts for non-501(c)(3) purposes, you must include a statement indicating that these payments aren't deductible as charitable contributions for federal income tax purposes.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).