



U. S. TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR

CHICAGO 2, ILLINOIS

17 North Dearborn Street
Dearborn 2-4500, Ext. 373

IN REPLY REFER TO

AUD:FA:PT:CHH-14NC

Geneva Historical Society
27 S. Second Street
Geneva, Illinois

SEP 10 1957

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 educational 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 this office in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990-A, annually, with this office so long as this exemption remains in effect. This form may be obtained here and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

It is the practice to mail Form 990-A in duplicate, shortly after the first of each year and such forms will be mailed to you at the address shown above. However, failure for any reason to receive the forms, will not relieve you of the necessity of filing.

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 of the Internal Revenue Code of 1954.

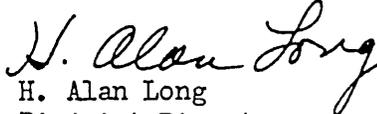
Bequests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by Sections 2055 and 2106(a)(2) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in Sections 2522(a)(2) and 2522(b)(2) and (3) of the Internal Revenue Code of 1954.

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have

filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees or have any questions relating to the filing of a waiver of exemption certificate, you should take the matter up with this office. No liability is incurred by you under the Federal Unemployment Tax Act.

Your attention is called to the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954 under which the exemption hereby granted will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

Yours very truly,


H. Alan Long
District Director