

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

APR 19 1991

THE PUTNAM COUNTY FOUNDATION INC  
PO BOX 543  
GREENCASTLE, IN 46135

Employer Identification Number:  
31-1159916

Contact Person:  
ZENIA LUK

Contact Telephone Number:  
(513) 684-3578

Our Letter Dated:  
June 12, 1986

Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

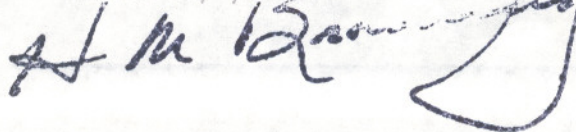
Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Harold M. Browning  
District Director



Internal Revenue Service  
District Director

Department of the Treasury

Date: JUN 12 1986

Employer Identification Number:

31-159916

Accounting Period Ending:

December 31

Foundation Status Classification:

509(a)(1) and 170(b)(1)(A)(vi)

Advance Ruling Period Ends:

December 31, 1990

Person to Contact:

Donna Carlisle

Contact Telephone Number:

513-684-3578

► The Putnam County Foundation, Inc.  
16 South Jackson Street  
Greencastle, IN 46135

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) \* organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) \* status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) \* organization.

\* and 170(b)(1)(A)(vi)

(over)

P.O. Box 2508, Cincinnati, Ohio 45201

DAO 6/2/86

Letter 1045(DO) (Rev. 10-83)

8-118 8881



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

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are 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, 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.

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 \$25,000. 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.

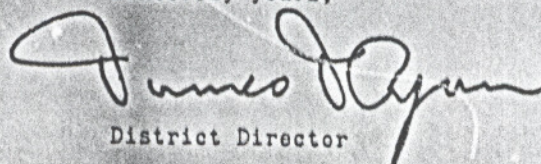
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

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

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

  
District Director



The Putnam County Foundation, Inc.

This ruling is based on evidence that your funds are dedicated to the purposes set out in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organization, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be positive evidence that the funds remain dedicated to the required purposes and that they will be used for those purposes by the recipient.



"Postmarked 1-16-86" "Postmarked 3-21-86"

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Form 1023

(Rev. April 1984)

Department of the Treasury  
Internal Revenue Service

# Application for Recognition of Exemption

Under Section 501(c)(3) of the Internal Revenue Code

For Paperwork Reduction Act Notice, see page 1 of the instructions.

OMB No. 1545-0056

To be filed in the key district for the area in which the organization has its principal office or place of business.

This application, when properly completed, constitutes the notice required under section 508(a) of the Internal Revenue Code so that an applicant may be treated as described in section 501(c)(3) of the Code, and the notice required under section 508(b) for an organization claiming not to be a private foundation within the meaning of section 509(a). (Read the instructions for each part carefully before making any entries.) If required information, a conformed copy of the organizing and operational documents, or financial data are not furnished, the application will not be considered on its merits and the organization will be notified accordingly. Do not file this application if the applicant has no organizing instrument (see Part II).

## Part I.—Identification

1 Full name of organization

The Putnam County Foundation, Inc.

2 Employer identification number  
(If none, see instructions)

None - Form SS-4 attached

3(a) Address (number and street)

16 South Jackson Street

Check here if applying under section:

☐ 501(e) ☐ 501(f)

3(b) City or town, State, and Zip code

Greencastle, Indiana 46135-0044

4 Name and phone number of person to be contacted

Martha Grace Reese (317) 653-2632

5 Month the annual accounting period ends

December

6 Date incorporated or formed

October 17, 1985

7 Activity codes

903

8 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No

If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.

## Part II.—Type of Entity and Organizational Document (see instructions)

Check the applicable entity box below and attach a conformed copy of the organization's organizing document and bylaws as indicated for each entity.

☒ Corporation—Articles of incorporation and bylaws. ☐ Trust—Trust indenture. ☐ Other—Constitution or articles of association and bylaws.

## Part III.—Activities and Operational Information

1 What are or will be the organization's sources of financial support? List in order of size.

Uncertain, but anticipated sources are:

- (A) Contributions from businesses and individuals (continuing)
- (B) Initial grant(s) from private foundation(s) (not continuing)
- (C) Requests and deferred gifts (none initially, but expected to increase in time)
- (D) Investment income (continuing)

CINCINNATI, OHIO

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2 Describe the organization's fund-raising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.) Attach representative copies of solicitations for financial support.

The Community Foundation's fund-raising program has not begun, and planning discussions have been very tentative. In general, it is anticipated that the Community Foundation will solicit a challenge grant from a private foundation, and then request pledges from local corporations and Key Community Leaders. It is quite probable that requests for donations will be mailed to the Community-At-Large (Putnam County) and that written memorials for requests and deferred giving will be prepared for distribution to trust officers, attorneys, accountants, insurance agents.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct, and complete.

Eleanor M. Ballard  
(Signature)

President of Board of Trustees  
(Title or authority of signer)

1-15-86  
(Date)

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