U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
500 Century Building
36 South Pennsylvania St.
Indianapolis 4, Indiana

EM:EO:63-55
IN REPLY REFER TO
Form 2954
431 - 1200

JUN 12 1963

Indianapolis Garden Club
6000 Sunset Lane
Indianapolis 8, Indiana

PURPOSE Educational
FORM 990A REQUIRED ☒ YES ☐ NO
ACCOUNTING PERIOD END-ING May 31st.

Gentlemen:

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for the purpose shown above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to us.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to this office for consideration of their effect upon your exempt status. You should also report any change in your name or address. Your liability for filing the annual information return, Form 990A, is set forth above. That return, if required, must be filed after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such Act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office.

This is a determination letter.

A copy of this letter has been forwarded to Mr. Troy G. Thurston, 120 East Market Street, 10th floor, Indianapolis, Indiana, in accordance with the authorization contained in a power of attorney on file in this office.

Very truly yours,

Sterling M. Dietrich

Sterling M. Dietrich
District Director

cmb

GPO 810453

FORM 2954 (REV. 9-61)