

Address any reply to:

P.O. x 21224, Seattle, WA 98111

915 Second Avenue, Seattle, Wash. 98174-

Department of the Treasury

Ronald K. Kjerland (206) 442-5110

District Director

Internal Revenue Service

Date:

FEB 24 1976

In reply refer to: EP/EO: EOL: RKL

L-178, Code 428

SEA:EO: 76-319



RECEIVED
FEB 25 1976

▷ Pierce County Library Foundation
2356 Tacoma Avenue South
Tacoma, WA 98402

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.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

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.

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.

(Over)

Form L-178 (Rev. 8-73)

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, 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, for failure to file a return on time.

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.

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.

Please keep this determination letter in your permanent records.

Sincerely yours,

A handwritten signature in cursive script that reads "Michael Sassi".

Michael Sassi

District Director



Department of the Treasury
Internal Revenue Service

OGDEN, UT 84201

In reply refer to: 2916820268
Apr. 08, 1997 LTR 147C
51-0180293 0000 00 000
01426

PIERCE COUNTY LIBRARY FOUNDATION
% SALLIE ZIMMER
3005 E 112TH ST
TACOMA WA 98446-2215054

Employer Identification Number: 51-0180293
IRS Control Number:

Dear Taxpayer:

Thank you for the inquiry dated Mar. 01, 1997.

Your employer identification number (EIN) is 51-0180293. Please keep this number in your permanent records. You should enter your name and your EIN, exactly as shown above, on all business federal tax forms that require its use, and on any related correspondence or documents.

If you have any questions about this letter, please write to us at the address shown at the top of the first page of this letter. If you prefer, you may call the IRS telephone number listed in your local directory. An employee there may be able to help you, but the office at the address shown on this letter is most familiar with your case.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

Barbara J. McCormick
Chief, Accounts Service Section

Enclosure(s):
Copy of this letter