

FEDERAL TAX EXEMPTION



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
800 STATE STREET  
PORTSMOUTH, NEW HAMPSHIRE

February 17, 1960

IN REPLY REFER TO  
FOR:A:R&SS  
DCN:cw

Society for Preservation of Old Meeting House  
Herbert D. Swift, Treasurer  
Windy Acres  
New London, New Hampshire

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, 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 information returns Form 990-A, annually, with this office so long as this exemption remains in effect. This form may be obtained from any of our local offices and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

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.

Jan 15

(Over)