

## U. S. TREASURY DEPARTMENT INTERNAL REVENUE SERVICE

OFFICE OF THE DISTRICT DIRECTOR

500 Century Building 36 South Fennsylvania Street Indianapolis, Indiana 46204 Entieled in PCO

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431 - DC
Form L-178

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Greater Indianapolis Progress Committee, Inc. c/o Claude M. Spilman, Jr., Vice-President 600 Circle Tower Building Indianapolis, Indiana 46204

Jeb. 15, 1965

Front Porch alkance

## Gentlemen:

On the basis of your stated purposes and the understanding that your oper ons will conform to those proposed in your ruling application, we have concluthat you are exempt from Federal income tax as an organization described section 501(c)(3) of the Internal Revenue Code. Any changes in operation com those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or lidress.

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 cusiness income imposed by section 511 of the Code, in which event you are require to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, just be filed on or before the 15th day of the lifth month 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 1.55, 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, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Attention is directed to the fact that changes in operations from those proposed may have an adverse effect on the organization's exempt status.

Very truly yours,

James E. Daly

District Director

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