

## Internal Revenue Service

## Department of the Treasury

District  
Director

Entered in PCG

230 S. Dearborn St., Chicago, Illinois 60604

TREES FOR TOMORROW, INC.  
P. O. Box 609  
Eagle River, WI 54521-0609

Person to Contact: Sybil F. Sporer

Telephone Number: (312) 886-4804

Refer Reply to: E:PSP:D 87-D-647

Date: May 28, 1987

EIN 39-0732118

This is in response to the letter dated April 7, 1987 regarding  
your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in October 1945,  
granting your organization an exemption from Federal income tax under the  
provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our  
records also indicate that your organization is not a private foundation but  
one that is described in 509(a)(2).

Contributions made to you are deductible by donors in computing their taxable  
income in the manner and to the extent provided in Section 170 of the Internal  
Revenue Code.

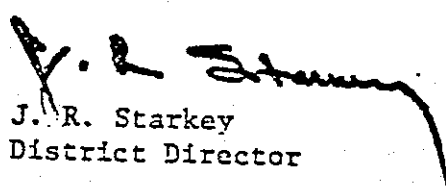
If your gross receipts each year are normally \$25,000.00 or more, you are  
required to file Form 990, Return of Organization Exempt from Income Tax, by  
the fifteenth day of the fifth month after the end of your annual accounting  
period.

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.

If any question arises with respect to your status for Federal income tax  
purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely,

  
J. R. Starkey  
District Director