

Internal Revenue Service

Department of the Treasury

District
Director

P.O. Box 2508
Cincinnati, OH 45201

Date: July 20, 1992

Person to Contact:
Dotti Downing
Telephone Number:
513-684-3957

Refer Reply to: The Gleaners Food Bank of
Indiana, Inc.
1102 E. 16th Street
Indianapolis, IN 46202-1959

EP/EO
Employer Identification Number:
35-1483868

Dear Sir or Madam:

This is in response to your letter dated July 6, 1992, requesting information about the exempt status of the above organization.

Our records indicate that by a determination letter issued in November 1980 the organization was recognized as exempt from Federal income tax under section 501(c)(3) -of the Internal Revenue Code. That letter is still in effect. '

Based on information subsequently submitted, we classified the organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(2).

The classification was based on the assumption that the operations would continue as stated in the application. If the sources of support, or the purposes, character, or method of operations have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status.

As of January 1, 1984, it is liable for taxes under Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 _or more it pays to each of its employees during a calendar year. They are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, they 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 it 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.

(2)

The Gleaners Food Bank of Indiana; Inc. 35-1483868

They are required to file Form 990, Return of Organization Exempt from Income Tax, only if the gross receipt each year is normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of its annual accounting Period. The law imposed a penalty of \$10 a day to a maximum of \$5,000 when a return is filed late, unless there is a reasonable cause or delay.

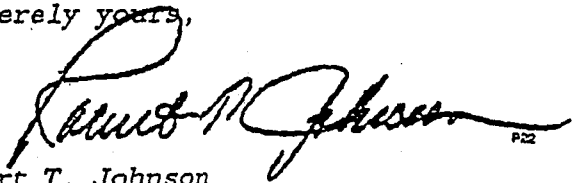
They are not required to file Federal income tax returns unless they are subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, they must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about their exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, you may contact us at the address or telephone number shown in the heading of this letter.

This is an affirmation letter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Robert T. Johnson". The signature is written in a cursive style with a long horizontal flourish at the end. A small "P22" is visible at the bottom right of the signature.

*Robert T. Johnson
District Director*