Internal Revenue Service

District
Director

Department of the Treasury

Person to Contact: EO:TPA

Telephone Number: 1-800-424-1040
312-435-1040

Refer Reply to: 90-0539

Date: January 19, 1990

Five Valley
Audubon Society
P.O. Box 8425
Missoula, MT 59807

RE: Five Valley Audubon Society
EIN: 81-0382232

This is in response to the letter dated December 14, 1989 regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in June, 1979, 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 Section 509(a)(2) of the Internal Revenue Code.

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 Organizations 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 F-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 yours,

R. S. Wintrode, Jr.
District Director