

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 32503  
Detroit, MI 48232

Lansing Art Gallery, Inc.  
425 S. Grand Avenue  
Lansing, Michigan 48933

Person to Contact:

A. Echols  
Telephone Number:  
(313)226-4004 Not Toll Free  
Refer Reply to:

Date: APR 12 1979

Gentlemen:

The records of this office disclose that on March 27, 1970, you were granted an exemption from Federal income tax under section 501(c)(3) of the 1954 Internal Revenue Code as it was shown that you were organized and operated exclusively for charitable purposes.

Based on the information you submitted, we have classified your organization as one that is not a private foundation as defined in section 509(a) of the Internal Revenue Code because you are an organization described in section 509(a)(2).

Accordingly, you are not required to file Federal income tax returns so long as you retain your exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. You are required to file an information return, Form 990, annually on or before the 15th day of the fifth month after the close of your annual accounting period. The failure to file the information return Form 990 by the day prescribed may subject you to a penalty of \$10.00 for each day during which such failure continues to a maximum of \$5,000.00.

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you file a certificate waiving exemption from taxes as provided in the Federal Insurance Contribution Act.

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 2055, 2100 and 2522 of the Code.

The above determination remains in full force and effect until otherwise modified by this office. In order to retain an exempt status, any changes in operation 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 address.

This is an affirmation letter.

Sincerely yours,



R. L. Plate  
District Director