

 Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248156166
June 17, 2013 LTR 4168C 0
45-2706077 000000 00
00025157
BODC: TE

PUT-IN-BAY GARDEN CLUB INC
% BARBARA A COOPER
PO BOX 815
PUT IN BAY OH 43456

035560

Employer Identification Number: 45-2706077
Person to Contact: Mr. Galluppi
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 05, 2013, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in April 2012.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you 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.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.



Date: Monday, July 8, 2013 4:15 PM
From: Joan French <joanfrench@cox.net>
To: Joan French <joanfrench@cox.net>
Subject: Fwd: Letter of Determination

Sent from my iPhone

Begin forwarded message:

From: "Barb Cooper" <barb@islandsupply.net>
Date: July 8, 2013, 1:04:25 PM EDT
To: "Sally Duffy" <pibsally@yahoo.com>, "Vicky" <kayakthebay@earthlink.net>, <joanfrench@cox.net>
Subject: Letter of Determination

I am attaching the IRS Letter of Determination for your files. This way if it is misplaced again someone will have a copy plus in the event you need it for anything you have it.

Barb