

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
905 SECOND AVENUE BUILDING
SEATTLE 4, WASHINGTON

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The Seward Community Library
Seward, Alaska

P.R. 501(c)(3) all
Gentlemen

It is the determination of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue, Seattle, Washington, in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990-A, annually, with the Collection Division of the District Director's Office, Tacoma, Washington, so long as this exemption remains in effect. This form may be obtained from the Tacoma office and is required to be filed on or before the 15th day of the fifth full month following the close of your annual accounting period, beginning with the first of such filing dates that falls after the date of this letter.

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

Bequests, legacies, devises, or transfers, to or for your use, are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by Sections 2055 and 2106 (a) (2) of the Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes, in the manner and to the extent provided in Section 2522 (a) and Section 2522 (b) (2) and (3) of the Code.

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of Section 3121 (k) of the Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of Section 3306 (c) (3) of such Act.

SEA-FL-77

BP-4971-SEA

IN REPLY REFER TO

SEA-FL-77

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SEA:BO:57-63

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AIR MAIL

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Handwritten notes and signatures on the right margin, including a date stamp "SEP 4 1957".

The Seward Community Library

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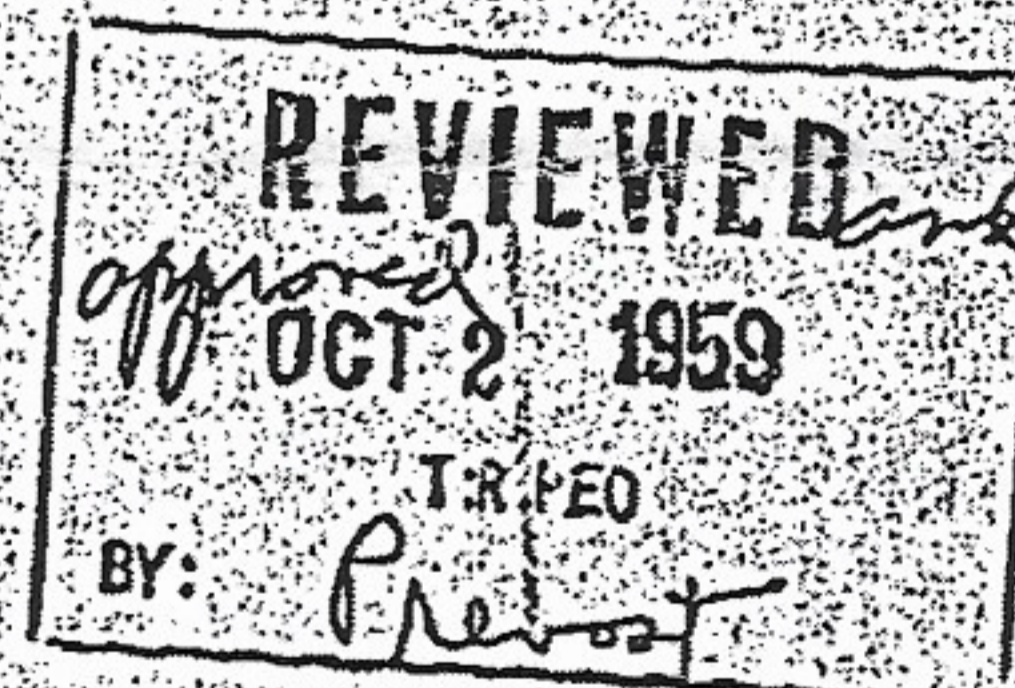
Your attention is called to the provisions of Section 501 (c)(3) of the Internal Revenue Code of 1954 under which the exemption hereby granted will be revoked if any substantial part of your activities consists of carrying on propaganda, or otherwise attempting to influence legislation, or if you participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

It is important that any change in your mailing address be reported at once to the District Director of Internal Revenue, Collection Division, Tacoma 2, Washington, Attention: 1700.

Very truly yours,

(Signed) WILLIAM E. FRANK

William E. Frank
District Director



SEA-FL-72-2

Department of the Treasury



Internal Revenue Service
Washington, DC 20224

Date:
10-20-70

In reply refer to:

SEWARD COMMUNITY LIBRARY
BOX-522
SEWARD, ALASKA

Gentlemen:

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

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

A handwritten signature in cursive script that reads "J. A. Deleser".

Chief, Rulings Section
Exempt Organizations Branch

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