

Address any reply to:

P. O. Box 737, Atlanta, Ga. 30301  
Department of the Treasury



Internal Revenue Service

**Internal Revenue Service**

Date: MAY 4 1971

In reply refer to:  
411-3:TE

Junior Service League of South Brevard  
Inc.  
904 Pinetree Drive  
Indian Harbour Beach, Fla. 32935

Gentlemen:

This letter is in regards to Mr. William H. Gleason letter dated April 14, 1971.

On March 8, 1971, the Internal Revenue Service issued a determination letter recognizing the exempt status of the above organization. I have enclosed a copy of the above determination letter.

Your cooperation in this matter has been appreciated.

Sincerely,

A handwritten signature in cursive script that reads "Ted Ervin".

Ted Ervin  
Exempt Organization Specialist

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Junior Service League OF South Brevard, Inc.

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

Junior Service League Of South Brevard, Inc.

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 Form 990-T. In this letter we are not determining whether any of your present or proposed activities are an unrelated trade or business as defined in section 513 of the Code.

You are not liable for Federal Unemployment taxes. You are liable for Social Security Taxes only if you have filed waiver of exemption certificates as provided in the Federal Insurance Contributions Act.

Contributions made to you are deductible by donors 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 under the provisions of section 2055, 2106, and 2522 of the Code.

Every exempt organization is required to have an Employer Identification Number, regardless of whether it has any employees. This number should be entered in the designated space on all Federal returns which should be filed with the Mid-Atlantic Service Center in Philadelphia, Pennsylvania, and referred to on all correspondence which should be addressed to the District Director in Atlanta, Georgia. If you do not have such a number, our Service Center will assign one to you in the near future and notify you of the number assigned.

This is a determination letter.

Sincerely yours,

*A. C. Ross*

A. C. Ross  
District Director

**Internal Revenue Service**

**Department of the Treasury**

**P. O. Box 2508  
Cincinnati, OH 45201**

**Date:** December 9, 2002

**Person to Contact:**

Ms. K. Hilson 31-07340  
Customer Service Representative

**Toll Free Telephone Number:**

8:00 a.m. to 6:30 p.m. EST  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

23-7094004

Junior League Of South Brevard Inc.  
307 E New Haven  
Melbourne, FL 32901-4576

Dear Madam:

This letter is in response to your telephone call December 9, requesting a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in February 1971 granted your organization exemption 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 your 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).

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

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are 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 the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is 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, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its 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.

Junior League Of South Brevard Inc.  
23-7094004

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

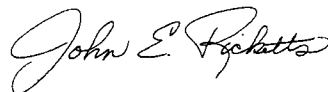
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms your organization's exempt status.

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services