

Internal Revenue Service
District Director

Department of the Treasury

FEB 14 1979

EP/EO:EO-11 (JD)

Employer Identification Number:

81-0373490

Accounting Period Ending:

December 31

Form 990 Required: Yes No

The Friends of the Fort Missoula
Historical Museum
Building 322 Fort Missoula
Missoula, MT 59801

Person to Contact:

John Sutton

Contact Telephone Number:

(206) 442-5106

SEA:EO:79-81

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact us. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

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.

The box checked in the heading of this letter shows whether you must file Form 990, Return of Organization Exempt from Income tax. If Yes is checked, you are required to file Form 990 only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

P.O. Box 21224, Seattle, Washington 98111

(over)

Letter 947(DO) (5-77)

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Internal Revenue Service
District Director

P O BOX A-3290 OPN 22-2
CHICAGO, IL 60690

Department of the Treasury

2

Date: **AUG 25 1989**

Employer Identification Number: /
01-0373490

Contact Person:
MS CULP

Contact Telephone Number:
(312) 886-4775

FRIENDS OF THE HISTORICAL MUSEUM AT
FORT MISSOULA
BUILDING 322 FORT MISSOULA
MISSOULA, MT 59801

Date of Exemption:
JANUARY 1979 /
Internal Revenue Code
Section 501(c)(03)

Dear Applicant:


Thank you for submitting the information shown on the enclosure. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,


R. S. Wintrodey
District Director