



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
TOLEDO 1, OHIO

IN REPLYING REFER TO: DIST. DIR: TOL: AUD: PEO: RPA

MAR 23 1956

The Toledo Community Chest  
443 Huron Street  
Toledo 4, Ohio

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income taxes as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954 (which corresponds to section 101(6) of the 1939 Code) as it is shown that you are organized and operated exclusively for charitable 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, Toledo, Ohio, 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 District Director of Internal Revenue, so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for the use of the foundation are deductible in computing the value of the taxable estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 2055 and 2106 of the 1954 Code. Gifts of property to or for your use are deductible in computing taxable gifts for gift tax purposes in the manner and to the extent provided in section 2522 of the 1954 Code.

In the event you have not filed a waiver of exemption certificate in accordance with the applicable provisions of the Federal Insurance Contributions Act, no liability is incurred by you for the taxes imposed under such Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act. Any question relating to the filing of a waiver of exemption certificate should be taken up with the District Director.


The Toledo Community Chest

Your attention is called to the provisions of section 501(c)(3) of the 1954 Code 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.

You are also advised that your tax exempt status will be jeopardized if you make any distributions to organizations which have not established an appropriate exempt status.

National office letter of July 2, 1941, granting exemption to you under the provisions of section 101(6) of the 1939 Code is hereby reaffirmed.

Very truly yours,



District Director

RRA/cmc

Address any reply to: P.O. Box 2508, Cincinnati, Ohio 45201

Department of the Treasury

RECEIVED JUL 20 1984

District Director

Internal Revenue Service

Date: JUL 18 1984

In reply refer to:  
CSB:EO



United Way of Greater Toledo  
Community Services Building  
Suite 114  
One Stranahan Square  
Toledo, OH 43604

Date of Exemption: March 1956  
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. 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,

District Director

Item Changed

From

To

Name

Toledo Community  
Chest

United Way of Greater  
Toledo