

C. RONALD MATHER, C.P.A.

7 CHURCH STREET

MONTCLAIR, N. J. 07042

(201) 746-3221

August 12, 1977

Mrs. John Soule, Treasurer  
Garden Club of Montclair, Inc.  
South Fullerton Avenue  
Montclair, N.J.

Dear Mrs. Soule:

REGARDING THE EXEMPTION CODE

In the safe deposit box of the club is a letter from the U S Treasury Department granting exemption. With the help of Mr. and Mrs. Douglas Webb, (both of whom are lawyers) I have prepared a file showing how the section under which it was granted - 101 (6) - became section 501 (c) (3). It is the latter section which is shown on Form 990.

Enclosed are four items for that file, the fifth is the letter from the Treasury referred to above, the date of which is March 12, 1952. This should be given the roman numeral I, and placed with the other four items in the safe deposit box, next time it is visited.

With best regards, and thanks for your help in my recent work, I am

Sincerely,

*C. Ronald Mather*

P.S. I have told Mrs. Bonsall of the foregoing, for I had previously discussed the problem.

Garden Club of Montclair, Inc.

In the event you have not filed a notice of exemption certificate in accordance with the provisions of section 1405(b) of the Code, no liability is incurred by your organization for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by your organization under the Federal Unemployment Tax Act by virtue of the provisions of section 1401(c)(8) of the Code.

The collector of internal revenue for your district is being advised of this action.

Your request for the return of your articles of incorporation will be made the subject of a separate communication.

By direction of the Commissioner,

Very truly yours,

*E. J. [Signature]*  
Deputy Commissioner.