



**U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE**

DISTRICT DIRECTOR  
17 North Dearborn Street  
222-7076

JAN 7 1966

IN REPLY REFER TO  
Form L-177  
CHI-EO-66-12  
Group 310

Farmhouse Foundation  
424 S. Sixth Ave.  
La Grange, Ill. 60525

PURPOSE Educational	
ADDRESS INQUIRIES AND FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE Chicago, Ill.	
FORM 990-A RE-REQUIRED <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	ACCOUNTING PERIOD ENDING June 30

Gentlemen:

On the basis of the stated purpose of the above-named trust and the understanding that its operations will continue as evidenced to date or will conform to those proposed in the ruling application filed in its behalf, we have concluded that the trust is exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operations from those described, or in its character or purposes, must be reported immediately to the District Director for consideration of their effect upon its exempt status. You must also report any change in its name or address.

You are not required to file Federal income tax returns on behalf of the trust so long as it retains an exempt status, unless it is subject to the tax on unrelated business income imposed by section 511 of the Code. In this event you are required to file Form 990-T. Our determination as to your liability for filing an annual information return, Form 990-A, for the trust is shown above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of the trust's annual accounting period indicated above.

Contributions made to the trust are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for the use of the trust are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

The trust is not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless a waiver of exemption certificate is filed as provided in such act. The trust is not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

A copy of this letter is being forwarded to Mr. Robert W. Baldrige in accordance with the authorization contained in a power of attorney on file in this office.

Very truly yours,

*E. C. Coyle Jr.*  
E. C. Coyle, Jr.  
District Director