

DISTRICT DIRECTOR  
P O BOX A-3290 OFN 22-2  
CHICAGO, IL 60690

Date: **MAR 04 1991**

BROADWAY HISTORIC AREA ASSOCIATION  
816 22 STREET  
ROCK ISLAND, IL 61201

Employer Identification Number:

96-9637143

Contact Person:

B. J. VINES

Contact Telephone Number:

(312) 884-1278

Accounting Period Ending:

DECEMBER 31

Form 990 Required:

YES

Addendum Applies:

NO

Dear Applicants:

Based on information supplied and reviewing 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 as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 170(e)(2) of the Code because you are an organization described in section 509(2).

If your sources of operation change, please change on your exempt statement to your organization amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1991, you are liable for tax on your Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. 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 taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

Letter 947 (00/06)