



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
PHOENIX, ARIZONA

June 29, 1955

IN REPLY REFER TO
AUDIT:JJC:dnt

Phoenix Symphony Guild
19 East Coronado Road
Phoenix, Arizona

Attention: Norma Townsend, President

Gentlemen:

It is the opinion of this office, based on the evidence presented, that you are exempt from Federal Income Tax under the provisions of section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for charitable and educational 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 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, Phoenix, Arizona so long as this exemption remains in effect. This form may be obtained from the District Director's office and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

Your attention is called to the provision of section 501(c)(3) of the Internal Revenue Code of 1954 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 distribution of statements), any political campaign on behalf of any candidate for public office.

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

Requests, legacies, devices, or transfers to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by section 2055 and 2106(a)(2) of the 1954 Code. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided by section 2522(a)(2) and 2522(b)(2) and (3) of the 1954 Code.

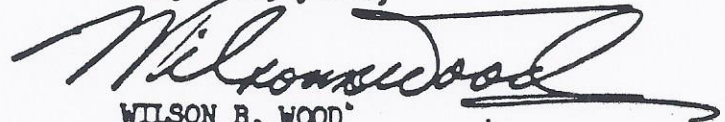
Phoenix Symphony Guild
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In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 3712(k) of the 1954 Code, no liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of the provisions of section 3306(c)(8) of the 1954 Code.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Wilson B. Wood". The signature is written in dark ink and is positioned above the typed name.

WILSON B. WOOD

District Director of Internal Revenue