

The logo features a stylized human figure in blue and gold, with a blue circle above the head and a gold circle below the chest, connected by a blue swoosh that forms the back and curves around the figure.

**CANCER  
SERVICES**  
OF NORTHEAST INDIANA

Internal Revenue Service  
District Director

Department of the Treasury

P. O. Box 2508  
Cincinnati, OH 45201

Date: AUG 12 1994

Person to Contact:

Kathy Harbin

Telephone Number:

513-684-3957

Refer Reply to:

EP/EO

Federal Identification Number:

35-0965609

Cancer Services of Allen County Inc.  
2925 E. State Blvd.  
Fort Wayne, IN 46805-4734

Dear Sir or Madam:

We have received your amended Articles of Incorporation showing your name change. Our records indicate that by a determination letter issued in December of 1963, your organization was recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

The classification was based on the assumption that your operations would continue as stated in the application. If your sources of support, or your purposes, character, or method of operations have changed, please let us know so we can consider the effect of the change on your exempt status and foundation status.

As of January 1, 1984, all exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more they pay to each of their employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations 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, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.