

Internal Revenue Service
District Director

Department of the Treasury

Reply to: P.O. Box 12070
Phila PA 19105

Date: MAY 29 1985



Employer Identification Number:
Pending
Accounting Period Ending:
August
Foundation Status Classification:
509(a)(1) and 170(b)(1)(A)(vi)
Advance Ruling Period Ends:
8-31-86
Person to Contact:
Mrs. S. Pratt
Contact Telephone Number:
(215) 597-4168

Graystone Museum Society of Coatesville
53 S. First Avenue
Coatesville, PA 19320

Dear Applicant:

Based on information supplied, and assuming 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.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to us information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1)170(b)(1)(A) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor 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 that resulted in your loss of section 509(a)(1)170(b)(1)(A) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1)170(b)(1)(A) organization.

(over)

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the 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).

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.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Cornelia J. Coleman

District Director, New York

INTERNAL REVENUE SERVICE
BROOKLYN DISTRICT

District
Director

>Graystone Society, Inc
76 S. First Ave.
Coatesville, PA 19320

DEPARTMENT OF THE TREASURY
EP/EO Division
Exempt Organizations
Group 7203
P.O. Box 12070
Philadelphia, PA 19105

Person to Contact: Kenneth Roton

Telephone Number: 215-597-4168

Refer Reply To: EO:7203:Roton

Date: November 27, 1995

Employer Identification Number:
22-2601403

As a result of an examination of your activities and Form 990-PF for the year ended December 31, 1993, no change is necessary to your exempt status under section 501(c)(3) of the Internal Revenue Code.

However, we have reclassified your foundation status as a private foundation as defined in section 509(a) of the Internal Revenue Code. Contributions will continue to be deductible under section 170(b)(1)(A)(vii) of the Internal Revenue Code. This supersedes our prior letter classifying your foundation status under Internal Revenue Code 509(a)(1).

This classification is based on the assumption that your current operations will continue. All changes in your purposes, character, or method of operation must be reported to your District Director for consideration of their effect on your exempt status.

Please keep this letter as part of your permanent records.

Sincerely yours,

Herbert J. Huff
District Director



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

GRAYSTONE SOCIETY INC
50 SOUTH FIRST AVENUE
COATESVILLE, PA 19320

Date:
07/29/2025
Employer ID number:
22-2601403
Document locator number (DLN):
26053402011745
60-month period begins:
January 1, 2025
60-month period ends:
December 31, 2029
Addendum applies:
No
Person to contact:
Name: Mrs. Balla
ID number: 5178563
Telephone: 877-829-5500

Dear Applicant:

We received your notification of intent to terminate your private foundation status under Internal Revenue Code (IRC) Section 507(b)(1)(B) during the 60-month period listed at the top of this letter. This letter could help resolve questions on your foundation status. Please keep it for your records.

You intend to operate as a public charity described in IRC Section(s) 170(b)(1)(A)(vi) during the 60-month period. Based on your proposed activities and support, we agree you can terminate your private foundation status, and we'll treat you as a public charity as described in that Section for the 60-month advance ruling period.

Within 90 days after the end of your 60-month period, you must show you've met the requirements as a public charity described in IRC Section 509(a)(1), (2), or (3) for the 60-month period. If you show this, you'll be classified under that Section for all purposes from the beginning of the 60-month period and thereafter, as long as you continue to meet those requirements. Also, if you satisfy the requirements of IRC Section 507(b)(1)(B) at the end of your 60-month period, you won't be subject to the provisions of IRC Section 507(a), (c), or (g). However, if you don't meet these requirements for the 60-month period, you'll be classified as a private foundation for the entire period.

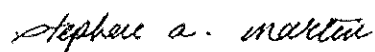
You'll be liable for interest under IRC Section 6601 if you don't pay the tax imposed by Section 4940 for any taxable years during the 60-month period and we subsequently determine you owe the tax for such years. However, we won't charge the penalty under Section 6651, with respect to the tax imposed by Section 4940, because failure to pay such taxes during the 60-month period is due to reasonable cause.

You're required to file Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation, until you complete your 60-month termination and are classified as a public charity.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Grantors and contributors can rely on this determination that you're not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, they can continue to rely on this letter until we make a final determination of your foundation status.

Sincerely,

A handwritten signature in cursive script that reads "Stephen A. Martin".

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements