

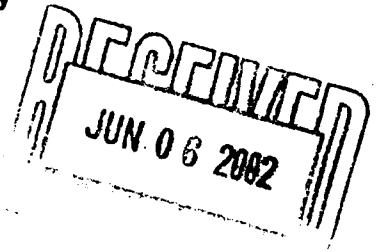
Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: JUN 03 2002

Person to Contact:
William M. Hartrick



Cayuga County Chamber of Commerce, Inc.
36 South Street
Auburn, New York 13021

Toll Free Telephone Number:
877 829-5500
Employer Identification Number:
15-0235250

Dear Sir or Madam:

We received your Form 1023 ..

In August, 1940 we issued a determination letter that recognized your organization as exempt from Federal income tax under section 501(c)(6) of the Internal Revenue Code. That letter is still in effect.

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 paid to each employee during a calendar year. Your organization is also liable for tax under the Federal Unemployment Tax Act for each employee to whom it pays \$50 or more during a calendar quarter if, during the current or preceding calendar year, the organization had one or more employees at any time in each of 20 calendar weeks or it paid wages of \$1,500 or more in any calendar quarter.

If your organization's character, method of operation, or purposes change, please let us know so we can consider the effect of the change on the organization's exempt status. Also, your organization should inform us of all changes in its name or address.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, if its 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 the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Because your organization is not one described in section 170(c) of the Code, donors may not deduct contributions made to it. You should advise your organization's contributors to that effect.

Your organization is not required to file Federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Internal Revenue Code. If your organization is subject to this tax, it 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 organization's activities are unrelated trade or business as defined in Code section 513.

Cayuga County Chamber of Commerce
15-0235250

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

As this letter could help resolve any questions about your organization's exempt status, you should keep it with your organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

This letter affirms the exempt status of your organization.

Sincerely,

STEVEN T. MILLER

Steven T. Miller
Director, Exempt Organizations



TREASURY DEPARTMENT

WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

AUG 20 1940

IT:P:T:l
JHO

Auburn Chamber of Commerce,
160 Genesee Street,
Auburn, New York.

Sirs:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of Section 101(7) of the Internal Revenue Code and corresponding provisions of prior revenue acts.

Accordingly, you will not be required to file returns of income 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 collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

The exemption evidenced by this letter relates specifically to Federal income tax but since any organization which is exempt from such tax under the provisions of Section 101 of the Internal Revenue Code also is entitled to exemption from the capital stock tax pursuant to the express provisions of Section 1201(a)(1) of the Internal Revenue Code, you will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

The collector of internal revenue for your district is being advised of this action.

Your status with respect to Federal employment taxes will be dealt with in a separate communication.

By direction of the Commissioner.

Respectfully,


Deputy Commissioner.