



Department of the Treasury
Internal Revenue Service

P.O. Box 2508

Cincinnati OH 45201

In reply refer to: 0752261065

June 10, 2014 LTR 4170C 0

31-0914016 000000 00

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BODC: TE

INDIANA WATER POLLUTION CONTROL

ASSN INC

200 S MERIDIAN ST STE 410

INDIANAPOLIS IN 46225-1076



025472

Person to Contact: Customer Service
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of May 30, 2014, regarding the tax-exempt status of INDIANA WATER POLLUTION CONTROL ASSN INC.

Our records indicate that a determination letter was issued in June, 1980, granting this organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate this organization is not a private foundation within the meaning of section 509(a) of the Code because it is described in section 509(a)(2).

Donors may deduct contributions to this organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to the organization or for its 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.

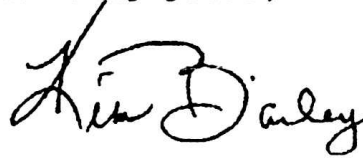
Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

If you have any questions, please call us at the telephone number shown above.

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INDIANA WATER POLLUTION CONTROL
ASSN INC
200 S MERIDIAN ST STE 410
INDIANAPOLIS IN 46225-1076

Sincerely yours,

A handwritten signature in black ink, appearing to read "Kim D. Bailey". The signature is written in a cursive style with a large, stylized initial "K".

Kim D. Bailey
Operations Manager, AM Operations 3