

**Internal Revenue Service**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Department of the Treasury**

**Date:** July 7, 2011

WESTHAMPTON FREE LIBRARY  
% MATTHEW BOLLERMAN  
7 LIBRARY AVE  
WESTHAMPTON BEACH NY 11978

**Person to Contact:**  
Vaida Singleton  
ID# 0203345  
**Toll Free Telephone Number:**  
877-829-5500

Dear Sir or Madam:

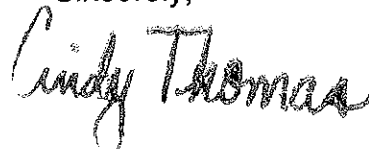
This is in response to your letter of April 5, 2011, requesting a copy of the application for tax-exempt status and the determination letter for Westhampton Free Library.

While we were unable to locate these documents, our records indicate a determination letter was issued in March 1975 granting the organization exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

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.

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

Sincerely,



Cindy Thomas  
Manager, Exempt Organizations  
Determinations

Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

To be filed in the District in which the organization has its principal office or place of business.

This application, when properly completed, shall constitute the notice required under section 508(a) of the Internal Revenue Code in order that organizations may be treated as described in section 501(c)(3) of the code, and the notice under section 508(b) appropriate to those organizations claiming not to be private foundations within the meaning of section 509(a).

Part I.—Identification (See instructions)

1 Full name of organization Westhampton Free Library (Westhampton Free Library Association on the Provisional Charter) 2 Employer identification number (If none, attach Form SS-4) 11-1672825

3(a) Address (number and street)

Library Avenue

3(b) City or town, State and ZIP code Westhampton Beach, N.Y. 11978 4 Name and phone number of person to be contacted S.B. Cross, Secretary 516-288-1883

5 Month the annual accounting period ends Calander Year Provisional Charter 3/1/1897 Dec. 31st Permanent Charter 7/2/1902 6 Date incorporated or formed 7 Activity Codes (see instructions) 061

Part II.—Organizational Documents (See instructions)

- 1 Attach a conformed copy of the organization's creating instruments (articles of incorporation, constitution, articles of association, deed of trust, etc.). Copy of Permanent Charter attached. 2 Attach a conformed copy of the organization's by-laws or other rules for its operation. There are no Bylaws. 3 If the organization does not have a creating instrument, check here (See instructions)

Part III.—Activities and Operational Information (See instructions)

1 What are or will be the organization's sources of financial support? List in order of magnitude. If a portion of the receipts is or will be derived from the earnings of patents, copyrights, or other assets (excluding stock, bonds, etc.), identify such item as a separate source of receipt. Attach representative copies of solicitations for financial support.

Table with 4 columns: Source, 1972, 1973, estimated 1974. Rows include School District Contract, Donations, Book fines, fees, lost books & deposits, Interest on savings account.

2 Describe the organization's fund-raising program and explain to what extent it has been put into effect. (Include details of fund-raising activities such as selective mailings, formation of fund-raising committees, use of professional fund raisers, etc.)

A sale of donated books was held for the first time in 1974. Profits were about 2% of the estimated income.

A request for a donation was sent to about 400 residents in 1974. 115 have donated \$3,085 for book purchases.

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and I have examined this application, including the accompanying statements, and to the best of my knowledge it is true, correct and complete.

Samuel B. Cross (Signature)

Secretary (Title or authority of signer)

5 Nov. 1974 (Date)

**Part III.—Activities and Operational Information (Continued)**

- 3 Give a narrative description of the activities presently carried on by the organization, and also those that will be carried on. If the organization is not fully operational, explain what stage of development its activities have reached, what further steps remain for the organization to become fully operational, and when such further steps will take place. The narrative should specifically identify the services performed or to be performed by the organization. (Do not state the purposes of the organization in general terms or repeat the language of the organizational documents.) If the organization is a school, hospital, or medical research organization, include sufficient information in your description to clearly show that the organization meets the definition of that particular activity that is contained in the instructions for Part VII-A on page 3 of the instructions.

The Library furnishes free library services to the residents of the School District under a contract with the District that is approved by the voters each year.

The Library has been exempt from real estate taxes since July 11th, 1899.

Part III.—Activities and Operational Information (Continued)

4 The membership of the organization's governing body is: **The Board of Trustees**

(a) Names, addresses, and duties of officers, directors, trustees, etc.	(b) Specialized knowledge, training, expertise, or particular qualifications
Mrs. Helen Raynor, Westhampton, N.Y. 11977 Trustee & Pres.	Retired school teacher.
Standish Medina, 61 Broadway, New York, N.Y. 10006, Trustee & V. Pres.	Attorney at Law
Edwin Follett, Westhampton Beach, N.Y. 11978 Trustee & Treasurer	Funeral Director
Samuel B. Cross, Westhampton Beach, N.Y. 11978 Trustee & Secretary	Retired Public Works Engineer
Mrs. Elizabeth K. Doll, Westhampton Beach, N.Y. 11978 Trustee & Asst. Sec.	Retired School teacher.

(c) Do any of the above persons serve as members of the governing body by reason of being public officials or being appointed by public officials?  Yes  No  
If "Yes," please name such persons and explain the basis of their selection or appointment.

(d) Are any members of the organization's governing body "disqualified persons" with respect to the organization (other than by reason of being a member of the governing body) or do any of the members have either a business or family relationship with "disqualified persons"? (See specific instructions 4(d).)  Yes  No  
If "Yes," please explain.

5 Does the organization control or is it controlled by any other organization?  Yes  No  
Is the organization the outgrowth of another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors?  Yes  No  
If either of these questions is answered "Yes," please explain.

6 Is the organization financially accountable to any other organization?  Yes  No  
If "Yes," please explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been rendered.

7 What assets does the organization have that are used in the performance of its exempt function? (Do not include income producing property.) If any assets are not fully operational, explain what stage of completion has been reached, what additional steps remain to be completed, and when such final steps will be taken.  
Approximately \$9,000 in the Savings Bank.  
A one story frame building with about 2,500 s.f. of floor space on a lot with 125' frontage on Library Ave. and 106' deep, that can be used for library purposes only. An estimated 15,000 books.

Part III.—Activities and Operational Information (Continued)

8 (a) What benefits, services, or products will the organization provide with respect to its exempt function?

See Part III on page 2.

(b) Have the recipients been required or will they be required to pay for the organization's benefits, services, or products? . . . . .  Yes  No

If "Yes," please explain and show how the charges are determined.

9 Does or will the organization limit its benefits, services or products to specific classes of individuals? . . . . .  Yes  No

If "Yes," please explain how the recipients or beneficiaries are or will be selected.

10 Is the organization a membership organization? . . . . .  Yes  No

If "Yes," complete the following:

(a) Please describe the organization's membership requirements and attach a schedule of membership fees and dues.

(b) Are benefits limited to members? . . . . .  Yes  No

If "No," please explain.

(c) Attach a copy of the descriptive literature or promotional material used to attract members to the organization.

11 Does or will the organization engage in activities tending to influence legislation or intervene in any way in political campaigns? . . . . .  Yes  No

If "Yes," please explain.

Part IV.—Statement as to Private Foundation Status (See instructions)

1 Is the organization a private foundation? . . . . .  Yes  No

2 If question 1 is answered "No," indicate the type of ruling being requested as to the organization's status under section 509 by checking the applicable box below:

Definitive ruling under section 509(a)(1), (2), (3), or (4) — complete Part VII.

Advance or extended advance ruling under section 509(a)(1) or (2) — See instructions.

3 If question 1 is an answered "Yes," and the organization claims to be a private operating foundation, check here  and complete Part VIII.

**Part V.—Financial Data (See instructions)**

Statement of Receipts and Expenditures, for period ending 31 Dec., 1973

Receipts		
1	Gross contributions, gifts, grants and similar amounts received . . . . .	\$25,469
2	Gross dues and assessments of members . . . . .	
3	Gross amounts derived from activities related to organization's exempt purpose	
	Less cost of sales . . . . .	1,081
4	Gross amounts from unrelated business activities . . . . .	
	Less cost of sales . . . . .	
5	Gross amount received from sale of assets, excluding inventory items (attach schedule) . . . . .	
	Less cost or other basis and sales expense of assets sold . . . . .	963
6	Interest, dividends, rents and royalties . . . . .	\$27,513
7	<b>Total receipts</b> . . . . .	
Expenditures		
8	Contributions, gifts, grants, and similar amounts paid (attach schedule) . . . . .	
9	Disbursements to or for benefit of members (attach schedule) <b>Books &amp; supplies</b> . . . . .	\$7,291
10	Compensation of officers, directors, and trustees (attach schedule) . . . . .	19,870
11	Other salaries and wages . . . . .	
12	Interest . . . . .	
13	Rent . . . . . <b>Utilities &amp; upkeep</b> . . . . .	1,961
14	Depreciation and depletion . . . . .	
15	Other (attach schedule) . . . . . <b>Insurance</b> . . . . .	582
16	<b>Total expenditures</b> . . . . .	\$29,704
17	Excess of receipts over expenditures (line 7 less line 16) . . . . .	LOSS 2,191

Balance Sheets		Enter dates ▶	Beginning date	Ending date
			1/1/73	12/31/73
Assets				
18	Cash (a) Interest bearing accounts . . . . .		\$11,405	\$9,568
	(b) Other <b>Checking account</b> . . . . .		371	17
19	Accounts receivable, net . . . . .			
20	Inventories . . . . .			
21	Bonds and notes (attach schedule) . . . . .			
22	Corporate stocks (attach schedule) . . . . .			
23	Mortgage loans (attach schedule) . . . . .			
24	Other investments (attach schedule) . . . . .			
25	Depreciable and depletable assets (attach schedule) <b>2,500 sq.ft. building &amp; 15,000 books.</b> . . . . .			
26	Land . . . . .			
27	Other assets (attach schedule) . . . . .			
28	<b>Total assets</b> . . . . .		\$11,776	\$9,585
Liabilities				
29	Accounts payable . . . . .			
30	Contributions, gifts, grants, etc., payable . . . . .			
31	Mortgages and notes payable (attach schedule) . . . . .			
32	Other liabilities (attach schedule) . . . . .			
33	<b>Total liabilities</b> . . . . .			
Fund Balance or Net Worth				
34	<b>Total fund balance or net worth</b> . . . . .		\$11,776	\$9,585
35	<b>Total liabilities and fund balance or net worth (line 33 plus line 34)</b> . . . . .		\$11,776	\$9,585

Part VI.—Required Schedules for Special Activities (See instructions)		If "Yes," check here;	And, complete schedule—
1	Is the organization, or any part of it, a school? . . . . .		A
2	Does the organization provide or administer any scholarship benefits, student aid, etc.? . . . .		B
3	Has the organization taken over, or will it take over, the facilities of a "for profit" institution? . . . .		C
4	Is the organization, or any part of it, a hospital? . . . . .		D
5	Is the organization, or any part of it, a home for the aged? . . . . .		E
6	Is the organization, or any part of it, a litigating organization (public interest law firm or similar organization)? . . . . .		F

**Part VII.—Non-Private Foundation Status (Definitive ruling only)**

**A.—Basis for Non-Private Foundation Status**

The organization is not a private foundation because it qualifies as:

✓	Kind of organization	Within the meaning of	Complete
1	a church	Sections 509(a)(1) and 170(b)(1)(A)(i)	/ / / / /
2	a school	Sections 509(a)(1) and 170(b)(1)(A)(ii)	/ / / / /
3	a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	/ / / / /
4	a medical research organization operated in conjunction with a hospital	Sections 509(a)(1) and 170(b)(1)(A)(iii)	/ / / / /
5	being organized and operated exclusively for testing for public safety	Section 509(a)(4)	/ / / / /
6	being operated for the benefit of a college or university which is owned or operated by a governmental unit	Sections 509(a)(1) and 170(b)(1)(A)(iv)	Part VII.—B
7	<input checked="" type="checkbox"/> normally receiving a substantial part of its support from a governmental unit or from the general public	Sections 509(a)(1) and 170(b)(1)(A)(vi)	Part VII.—B
8	normally receiving not more than one-third of its support from gross investment income and more than one-third of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions)	Section 509(a)(2)	Part VII.—B
9	being operated solely for the benefit of or in connection with one or more of the organizations described in 1 through 4, or 6, 7 and 8, above	Section 509(a)(3)	Part VII.—C

**B.—Analysis of Financial Support**

	(a) Most recent taxable year	(Years next preceding most recent taxable year)			(e) Total
	19 <u>73</u>	(b) 19 <u>72</u>	(c) 19 <u>71</u>	(d) 19 <u>70</u>	
1 Gifts, grants, and contributions received . . . . .	\$2,969	\$274	\$907	\$643	\$4,793
2 Membership fees received . . . . .					
3 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity which is not an unrelated business within the meaning of section 513 . . . . .					
4 Gross income from interest, dividends, rents and royalties . . . . .	963	801	1,118	701	3,583
5 Net income from organization's unrelated business activities . . . . .					
6 Tax revenues levied for and either paid to or expended on behalf of the organization . . . . .	22,500	22,500	22,000	20,000	87,000
7 Value of services or facilities furnished by a governmental unit to the organization without charge (not including the value of services or facilities generally furnished the public without charge) . . . . .					
8 Other income (not including gain or loss from sale of capital assets)—attach schedule <u>1</u> . . . . .	1,081	1,062	827	742	3,712
9 Total of lines 1 through 8 . . . . .	27,513	24,637	24,852	22,086	99,088
10 Line 9 less line 3 . . . . .	27,513	24,637	24,852	22,086	99,088
11 Enter 2% of line 10, column (e) only . . . . .					\$1,981.76

12 If the organization has received any unusual grants during any of the above taxable years, attach a list for each year showing the name of the contributor, the date and amount of grant, and a brief description of the nature of such grant. Do not include such grants in line 1 above. (See instructions) NONE

**B.—Analysis of Financial Support (Continued)**

**13** If the organization's non-private foundation status is based upon:

- (a) Sections 509(a)(1) and 170(b)(1)(A)(iv) or (vi).—Attach a list showing the name and amount contributed by each person (other than a governmental unit or "publicly supported" organization) whose total gifts for the entire period exceed the amount shown on line 11. **NONE**
- (b) Section 509(a)(2).—With respect to the amounts included on lines 1, 2, and 3, attach a list for each of the above years showing the name of and amount received from each person who is a "disqualified person." **NONE**  
 With respect to the amount included in line 3, attach a list for each of the above years showing the name of and amount received from each payor (other than a "disqualified person") whose payments to the organization exceeded \$5,000. For this purpose, "payor" includes but is not limited to any organization described in sections 170(b)(1)(A)(i) through (vi) and any government agency or bureau. **NONE**

**C.—Supplemental Information Concerning Organizations Claiming Non-Private Foundation Status Under Section 509(a)(3)**

**1** Organizations supported by applicant organization:

Name and address of supported organization	Has the supported organization received a ruling or determination letter that it is not a private foundation by reason of sections 509(a)(1), or (2)?

**2** What does the applicant organization do to support the above organizations?

**3** In what way do the supported organizations operate, supervise, or control the applicant organization, or in what way are the supported and applicant organizations operated in connection with each other?

**4** Is the applicant organization controlled directly or indirectly by one or more "disqualified persons" (other than one who is a disqualified person solely because he is a manager) or by an organization which is not described in section 509(a)(1) or (2)?  Yes  No

If "Yes," please explain.



Part VIII.—Basis for Status as a Private Operating Foundation

If the organization—

- (a) bases its claim to private operating foundation status upon normal and regular operations over a period of years; or
(b) is newly created, set up as a private operating foundation, and has at least one year's experience;

complete the schedule below answering the questions under the income test and one of the three supplemental tests (assets, endowment, or support). If the organization does not have at least one year's experience, complete line 21. If the organization's private operating foundation status depends upon its normal and regular operations as described in (a) above, submit, as an additional attachment, data in tabular form corresponding to the schedule below for the three years next preceding the most recent taxable year.

Income Test
1 Adjusted net income, as defined in section 4942(f)
2 Qualifying distributions:
(a) Amounts (including administrative expenses) paid directly for the active conduct of the activities for which organized and operated under section 501(c)(3) (attach schedule)
(b) Amounts paid to acquire assets to be used (or held for use) directly in carrying out purposes described in sections 170(c)(1) or 170(c)(2)(B) (attach schedule)
(c) Amounts set aside for specific projects which are for purposes described in section 170(c)(1) or 170(c)(2)(B) (attach schedule)
(d) Total qualifying distributions (add lines 2(a), (b), and (c))
3 Percentage of qualifying distributions to adjusted net income (divide line 1 into line 2(d)—percentage must be at least 85 percent)
Assets Test
4 Value of organization's assets used in activities that directly carry out the exempt purposes. Do not include assets held merely for investment or production of income (attach schedule)
5 Value of any corporate stock of corporation that is controlled by applicant organization and carries out its exempt purposes (attach statement describing such corporation)
6 Value of all qualifying assets (add lines 4 and 5)
7 Value of applicant organization's total assets
8 Percentage of qualifying assets to total assets (divide line 7 into line 6—percentage must exceed 65 percent)
Endowment Test
9 Value of assets not used (or held for use) directly in carrying out exempt purposes:
(a) Monthly average of investment securities at fair market value
(b) Monthly average of cash balances
(c) Fair market value of all other investment property (attach schedule)
(d) Total (add lines 9(a), (b), and (c))
10 Subtract acquisition indebtedness with respect to line 9 items (attach schedule)
11 Balance (line 9 less line 10)
12 Apply to line 11 a factor equal to two-thirds the current applicable percentage for the minimum investment return under section 4942(e)(3). Line 2(d) must equal or exceed the result of this computation
Support Test
13 Applicant organization's support as defined in section 509(d)
14 Less—amount of gross investment income as defined in section 509(e)
15 Support for purposes of section 4942(j)(3)(B)(iii)
16 Support received from the general public, five or more exempt organizations, or a combination thereof (attach schedule)
17 For persons (other than exempt organizations) contributing more than 1 percent of line 15, enter the total amounts in excess of 1 percent of line 15
18 Subtract line 17 from line 16
19 Percentage of total support (divide line 15 into line 18—must be at least 85 percent)
20 Does line 16 include support from an exempt organization which is in excess of 25 percent of the amount on line 15?
21 Newly created organizations with less than one year's experience: Attach a statement explaining how the organization is planning to satisfy the requirements of section 4942(j)(3) with respect to the income test and one of the supplemental tests during its first year's operation. Include a description of plans and arrangements, press clippings, public announcements, solicitations for funds, etc.

Address any reply to:

Department of the Treasury  
P. O. Box 3100 Church St. Station  
New York, New York 10008

District Director

**Internal Revenue Service**

Date:

April 4, 1975

In reply refer to:

EP-EO-610-Alexander

~~M-75-EO-1445~~

~~Tel: 264-1870~~



▷ Westhampton Free Library Association  
Library Avenue  
Westhampton Beach, New York 11978

Gentlemen:

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.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

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 under sections 2055, 2106, and 2522 of the Code.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, 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, for failure to file a return on time.

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. 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.