



You are not liable for (A) 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).

, you are not auto- Code. However, you are not automatically exempt from other federal excise taxes.

es, or gifts to you or for your use are deductible under sections 2055, 2105 and 2522 of the Code.

If your sources of support, or your purpose

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.