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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in the section(s) above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. In the case of an amended document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key District Director 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).

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. If you have any questions about excise, employment, or other federal taxes, please contact your key District Director.

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.

Donors (including private foundations) may rely on this ruling unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your 509(a) status as shown above, donors (other than private foundations) may not rely on the classification shown above if they were in part responsible for, or were aware of, the act that resulted in your loss of such status, or they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification. Private foundations may rely on the classification as long as you were not directly or indirectly controlled by them or by disqualified persons with respect to them. However, private foundations may not rely on the classification shown above if they acquired knowledge that the Internal Revenue Service had given notice that you would be removed from that classification.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, Deductibility of Payments Made to Organizations Conducting Fund-Raising Events. You may obtain copies of Publication 1391 from your key district office.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than $25,000. If your gross receipts each year are not normally more than $25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the $25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the $25,000 limit, see the instructions for the Form 990. 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. A penalty of $10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed $5,000 or 5 percent of your
gross receipts for the year, whichever is less. This penalty may
also be charged if a return is not complete, so please be sure
your return is complete before you file it.

You are required to make your annual return available for
public inspection for three years after the return is due. You
are also required to make available a copy of your exemption
application, and supporting documents, and this exemption letter.
Failure to make these documents available for public inspection
may subject you to a penalty of $10 per day for each day there is
a failure to comply (up to a maximum of $5,000 in the case of an
annual return). See Internal Revenue Service Notice 88-120,
1988-2 C.B. 454, for additional information.

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. Please use that number on all returns you file and
in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this ruling.
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 about this ruling, please contact
the person whose name and telephone number are shown in the
heading of this letter. For other matters, including questions
concerning reporting requirements, please contact your key
District Director.

Sincerely,

Jeanne S. Gessay
Chief, Exempt Organizations
Rulings Branch 2
# Application for Recognition of Exemption

**Under Section 501(c)(3) of the Internal Revenue Code**

Read the instructions for each Part carefully. A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

## Part I Identification of Applicant

<table>
<thead>
<tr>
<th>1a</th>
<th>Full name of organization (as shown in organizing document)</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUCKS COUNTY FREE LIBRARY</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1b</th>
<th>c/o Name (if applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>David A. Bauer, Business Manager</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1c</th>
<th>Address (number and street)</th>
</tr>
</thead>
<tbody>
<tr>
<td>150 South Pine Street</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1d</th>
<th>City or town, state, and ZIP code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Doylestown, PA 18901</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2</th>
<th>Employer identification number (If none, see Instructions.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>23</td>
<td>1520310</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>3</th>
<th>Name and telephone number of person to be contacted if additional information is needed</th>
</tr>
</thead>
<tbody>
<tr>
<td>David A. Bauer</td>
<td>(215) 348-0332</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>4</th>
<th>Month the annual accounting period ends</th>
</tr>
</thead>
<tbody>
<tr>
<td>December</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>5</th>
<th>Date incorporated or formed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Oct. 16, 1956</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>6</th>
<th>Activity codes (See instructions.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>061</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>7</th>
<th>Check here if applying under section:</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>501(e)</td>
</tr>
<tr>
<td>b</td>
<td>501(f)</td>
</tr>
<tr>
<td>c</td>
<td>501(k)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>8</th>
<th>Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>9</th>
<th>Has the organization filed Federal income tax returns or exempt organization information returns?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>

### Other Information

10. Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a Corporation— Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate state official; also include a copy of your bylaws.
- b Trust— Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c Association— Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence the organization was formed by adoption of the document by more than one person; also include a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here.

---

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

Please Sign Here

(Signature) (Title or authority of signer) (Date)

26 June 2021

For Paperwork Reduction Act Notice, see page 1 of the instructions.

- Complete the Procedural Checklist (page 7 of the instructions) prior to filing.
Activities and Operational Information

1. Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

The Bucks County Free Library was created in 1956 by resolution of the Bucks County Commissioners to establish a free, public, non-sectarian library throughout the county. The library now consists of seven branches which provide library services throughout Bucks County. Library materials, information and programs are available without charge to residents of all ages. A professional staff responds to the educational and informational needs of the community. The library also provides technical and ordering services for community libraries that are not part of the system.

2. What are or will be the organization’s sources of financial support? List in order of size.

<table>
<thead>
<tr>
<th>Source</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>County appropriations</td>
<td>68%</td>
</tr>
<tr>
<td>State aid</td>
<td>21%</td>
</tr>
<tr>
<td>Fines</td>
<td>5%</td>
</tr>
<tr>
<td>Miscellaneous income</td>
<td>6%</td>
</tr>
</tbody>
</table>

3. Describe the organization’s fundraising program, both actual and planned, and explain to what extent it has been put into effect. (Include details of fundraising activities such as selective mailings, formation of fundraising committees, use of volunteers or professional fundraisers, etc.) Attach representative copies of solicitations for financial support.

The Bucks County Free Library does not conduct any major fundraising programs. Some fundraising events are conducted by various private friends of the library organizations that have their own exempt status.
Part II  Activities and Operational Information (Continued)

4 Give the following information about the organization’s governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.
   See attached list.

b Annual Compensation
   None

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? 
   X Yes  □ No
   If “Yes,” name those persons and explain the basis of their selection or appointment.
   All members of the Board of Directors are appointed by the Bucks County Commissioners.

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 the Specific Instructions for line 4d.)
   □ Yes  X No
   If “Yes,” explain.

5 Does the organization control or is it controlled by any other organization? 
   X Yes  □ No
   Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship to another organization by reason of interlocking directorates or other factors? 
   □ Yes  X No
   If either of these questions is answered “Yes,” explain.
   To the extent that the ability to appoint directors gives control to the Bucks County Commissioners, this organization is subject to the control of the Bucks County Commissioners. Once a director is appointed, however, that director cannot be removed except by the Board of Directors of this organization.

6 Does or will the organization directly or indirectly engage in any of the following transactions with any political organization or other exempt organization (other than 501(c)(3) organizations): (a) grants; (b) purchases or sales of assets; (c) rental of facilities or equipment; (d) loans or loan guarantees; (e) reimbursement arrangements; (f) performance of services, membership, or fundraising solicitations; or (g) sharing of facilities, equipment, mailing lists or other assets, or paid employees? 
   X Yes  □ No
   If “Yes,” explain fully and identify the other organization(s) involved.
   The Bucks County Free Library receives federal, state and county grants of aid to pay for its operations. The organization also is provided with rent-free facilities by the County for several of its branch locations and is provided with certain County services such as repairs by the County-employed maintenance personnel.

7 Is the organization financially accountable to any other organization? 
   X Yes  □ No
   If “Yes,” explain and identify the other organization. Include details concerning accountability or attach copies of reports if any have been submitted. Since the primary source of support for this organization is Bucks County, the organization is obligated to provide an annual accounting to the Commissioners of Bucks County.
Part II Activities and Operational Information (Continued)

8 What assets does the organization have that are used in the performance of its exempt function? (Do not include property producing investment income.) If any assets are not fully operational, explain their status, what additional steps remain to be completed, and when such final steps will be taken. If “None,” indicate “N/A.” The Bucks County Free Library owns the books and library materials that it provides for the use of the public. The buildings, furniture and equipment utilized by the Library are owned by the County.

9a Will any of the organization’s facilities or operations be managed by another organization or individual under a contractual agreement? □ Yes □ No

b Is the organization a party to any leases? □ Yes □ No

If either of these questions is answered “Yes,” attach a copy of each such contract and explain the relationship between the applicant and each of the other parties.

Although the Bucks County Free Library is located in buildings owned by Bucks County, there is no formal lease arrangements because there is no rent paid by the Library to the County.

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

If “Yes,” complete the following:

a Describe the organization’s membership requirements and attach a schedule of membership fees and dues.

b Describe your present and proposed efforts to attract members and attach a copy of any descriptive literature or promotional material used for this purpose.

c What benefits do (or will) your members receive in exchange for their payment of dues?

11a If the organization provides benefits, services or products, are the recipients required, or will they be required, to pay for them? □ N/A □ Yes □ No

If “Yes,” explain; show how the charges are determined; and attach a copy of your current fee schedule.

b Does or will the organization limit its benefits, services or products to specific individuals or classes of individuals? □ N/A □ Yes □ No

If “Yes,” explain how the recipients or beneficiaries are or will be selected.

The Bucks County Free Library provides free library cards to any resident of Bucks County. The Library does cooperate with other county library systems to provide inter-county use.

12 Does or will the organization attempt to influence legislation? □ Yes □ No

If “Yes,” explain. Also, give an estimate of the percentage of the organization’s time and funds which it devotes or plans to devote to this activity.

13 Does or will the organization intervene in any way in political campaigns, including the publication or distribution of statements? □ Yes □ No

If “Yes,” explain fully.
Part III Technical Requirements

1 Are you filing Form 1023 within 15 months from the end of the month in which you were created or formed? □ Yes □ No
If you answer “Yes,” do not answer questions 2 through 6.

2 If one of the exceptions to the 15-month filing requirement shown below applies, check the appropriate box and proceed to question 7.

Exceptions—You are not required to file an exemption application within 15 months if the organization:

☐ (a) is a church, interchurch organization, local unit of a church, a convention or association of churches, or an integrated auxiliary of a church;

☐ (b) is not a private foundation and normally has gross receipts of not more than $5,000 in each tax year; or,

☐ (c) is a subordinate organization covered by a group exemption letter, but only if the parent or supervisory organization timely submitted a notice covering the subordinate.

3 If you do not meet any of the exceptions in question 2, do you wish to request relief from the 15-month filing requirement? □ Yes □ No

4 If you answer “Yes” to question 3, please give your reasons for not filing this application within 15 months from the end of the month in which your organization was created or formed.

5 If you answer “No” to both questions 1 and 3 and do not meet any of the exceptions in question 2, your qualification as a section 501(c)(3) organization can be recognized only from the date this application is filed with your key District Director. Therefore, do you want us to consider your application as a request for recognition of exemption as a section 501(c)(3) organization from the date the application is received and not retroactively to the date you were formed? □ Yes □ No

6 If you answer “Yes” to question 5 above and wish to request recognition of section 501(c)(4) status for the period beginning with the date you were formed and ending with the date your Form 1023 application was received (the effective date of your section 501(c)(3) status), check here □ and attach a completed page 1 of Form 1024 to this application.
### Part III Technical Requirements (Continued)

7. Is the organization a private foundation?
   - ☐ Yes  (Answer question 8.)
   - ☒ No  (Answer question 9 and proceed as instructed.)

8. If you answer "Yes" to question 7, do you claim to be a private operating foundation?
   - ☐ Yes  (Complete Schedule E)
   - ☐ No

   After answering this question, go to Part IV.

9. If you answer "No" to question 7, indicate the public charity classification you are requesting by checking the box below that most appropriately applies:

THE ORGANIZATION IS NOT A PRIVATE FOUNDATION BECAUSE IT QUALIFIES:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
| (a) | ☐ As a church or a convention or association of churches  
(MUST COMPLETE SCHEDULE A.) | Sections 509(a)(1)  
and 170(b)(1)(A)(i) |
| (b) | ☐ As a school (MUST COMPLETE SCHEDULE B). | Sections 509(a)(1)  
and 170(b)(1)(A)(ii) |
| (c) | ☐ As a hospital or a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital  
(MUST COMPLETE SCHEDULE C). | Sections 509(a)(1)  
and 170(b)(1)(A)(iii) |
| (d) | ☐ As a governmental unit described in section 170(c)(1). | Sections 509(a)(1)  
and 170(b)(1)(A)(v) |
| (e) | ☐ As being operated solely for the benefit of, or in connection with, one or more of the organizations described in (a) through (d), (g), (h), or (i)  
(MUST COMPLETE SCHEDULE D). | Section 509(a)(3) |
| (f) | ☐ As being organized and operated exclusively for testing for public safety. | Section 509(a)(4) |
| (g) | ☐ As being operated for the benefit of a college or university that is owned or operated by a governmental unit. | Sections 509(a)(1)  
and 170(b)(1)(A)(iv) |
| (h) | ☒ As receiving a substantial part of its support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public. | Sections 509(a)(1)  
and 170(b)(1)(A)(vi) |
| (i) | ☐ As 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) |
| (j) | ☐ We are a publicly supported organization but are not sure whether we meet the public support test of block (h) or block (i). We would like the Internal Revenue Service to decide the proper classification. | Sections 509(a)(1)  
and 170(b)(1)(A)(vi)  
or  
Section 509(a)(2) |

If you checked one of the boxes (a) through (f) in question 9, go to question 14.

If you checked box (g) in question 9, go to questions 11 and 12.

If you checked box (h), (i), or (j), go to question 10.
### Part III  Technical Requirements (Continued)

10. If you checked box (h), (i), or (j) in question 9, have you completed a tax year of at least 8 months?

- [ ] No—You must request an advance ruling by completing and signing 2 Forms 872-C and attaching them to your application.
- [x] Yes—Indicate whether you are requesting:
  - [x] A definitive ruling (Answer question 11 through and including question 14.)
  - [ ] An advance ruling (Answer questions 11 and 14 and attach 2 Forms 872-C completed and signed.)

11. If the organization received any unusual grants during any of the tax years shown in Part IV-A, attach a list for each year showing the name of the contributor; the date and the amount of the grant; and a brief description of the nature of each such grant.

None

12. If you are requesting a definitive ruling under section 170(b)(1)(A)(iv) or (vi), check here [ ] and:

a. Enter 2% of line 8, column (e) of Part IV-A $284,989.62

b. Attach a list showing the name and amount contributed by each person (other than a governmental unit or “publicly supported” organization) whose total gifts, grants, contributions, etc., were more than the amount you entered on line 12a above.

13. If you are requesting a definitive ruling under section 509(a)(2), check here [x] and:

a. For each of the years included on lines 1, 2, and 9 of Part IV-A, attach a list showing the name of and amount received from each person who is a “disqualified person.”

b. For each of the years included on line 9 of Part IV-A, attach a list showing the name of and amount received from each payer (other than a “disqualified person”) whose payments to the organization were more than $5,000. For this purpose, “payer” includes, but is not limited to, any organization described in sections 170(b)(1)(A)(i) through (vi) and any governmental agency or bureau.

14. Indicate if your organization is one of the following, and if so, complete the required schedule. (Submit only those schedules, if any, that apply to your organization. Do not submit blank schedules.)

<table>
<thead>
<tr>
<th>Question</th>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is the organization a church?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is the organization, or any part of it, a school?</td>
<td>[x]</td>
<td></td>
</tr>
<tr>
<td>Is the organization, or any part of it, a hospital or medical research organization?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is the organization a section 509(a)(3) supporting organization?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is the organization an operating foundation?</td>
<td>[x]</td>
<td></td>
</tr>
<tr>
<td>Is the organization, or any part of it, a home for the aged or handicapped?</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is the organization, or any part of it, a child care organization?</td>
<td>[x]</td>
<td></td>
</tr>
<tr>
<td>Does the organization provide or administer any scholarship benefits, student aid, etc.?</td>
<td>[x]</td>
<td></td>
</tr>
<tr>
<td>Has the organization taken over, or will it take over, the facilities of a “for profit” institution?</td>
<td>[x]</td>
<td></td>
</tr>
</tbody>
</table>
## Part IV  Financial Data

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

### A.—Statement of Revenue and Expenses

<table>
<thead>
<tr>
<th>Revenue</th>
<th>Current tax year</th>
<th>3 prior tax years or proposed budget for 2 years</th>
<th>(e) TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Gifts, grants, and contributions received (not including unusual grants—see instructions)</td>
<td>3,394,831</td>
<td>3,163,798</td>
<td>2,866,904</td>
</tr>
<tr>
<td>2 Membership fees received</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3 Gross investment income (see instructions for definition)</td>
<td>77,477</td>
<td>66,133</td>
<td>52,468</td>
</tr>
<tr>
<td>4 Net income from organization’s unrelated business activities not included on line 3</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5 Tax revenues levied for and either paid to or spent on behalf of the organization</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6 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)</td>
<td>350,000 (est)</td>
<td>350,000 (est)</td>
<td>350,000 (est)</td>
</tr>
<tr>
<td>7 Other income (not including gain or loss from sale of capital assets) (attach schedule)</td>
<td>222,903</td>
<td>214,400</td>
<td>180,599</td>
</tr>
<tr>
<td>8 Total of lines 1 through 7</td>
<td>4,045,211</td>
<td>3,794,331</td>
<td>3,449,971</td>
</tr>
<tr>
<td>9 Gross receipts from admissions, sales of merchandise or services, or furnishing of facilities in any activity that is not an unrelated business within the meaning of section 513</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 Total of lines 8 and 9</td>
<td>4,045,211</td>
<td>3,794,331</td>
<td>3,449,971</td>
</tr>
<tr>
<td>11 Gain or loss from sale of capital assets (attach schedule)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12 Unusual grants</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13 Total revenue (add lines 10 through 12)</td>
<td>4,045,211</td>
<td>3,794,331</td>
<td>3,449,971</td>
</tr>
<tr>
<td>14 Fundraising expenses</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>15 Contributions, gifts, grants, and similar amounts paid (attach schedule)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16 Disbursements to or for benefit of members (attach schedule)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>17 Compensation of officers, directors, and trustees (attach schedule)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>18 Other salaries and wages</td>
<td>1,738,219</td>
<td>1,654,613</td>
<td>1,557,616</td>
</tr>
<tr>
<td>19 Interest</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20 Occupancy (rent, utilities, etc.)</td>
<td>244,225</td>
<td>224,686</td>
<td>166,197</td>
</tr>
<tr>
<td>21 Depreciation and depletion</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>22 Other (attach schedule)</td>
<td>1,586,883</td>
<td>1,515,134</td>
<td>1,473,473</td>
</tr>
<tr>
<td>23 Total expenses</td>
<td>3,569,327</td>
<td>3,394,433</td>
<td>3,197,286</td>
</tr>
<tr>
<td>24 Excess of revenue over expenses (line 13 minus line 23)</td>
<td>475,884</td>
<td>399,898</td>
<td>252,685</td>
</tr>
</tbody>
</table>
### Part IV  Financial Data (Continued)

#### B. — Balance Sheet (at the end of the period shown)

<table>
<thead>
<tr>
<th>Assets</th>
<th>Current tax year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Cash</td>
<td>1 295,937</td>
</tr>
<tr>
<td>2 Accounts receivable, net</td>
<td>2 40,368</td>
</tr>
<tr>
<td>3 Inventories</td>
<td>3</td>
</tr>
<tr>
<td>4 Bonds and notes receivable (attach schedule)</td>
<td>4</td>
</tr>
<tr>
<td>5 Corporate stocks (attach schedule)</td>
<td>5</td>
</tr>
<tr>
<td>6 Mortgage loans (attach schedule)</td>
<td>6</td>
</tr>
<tr>
<td>7 Other investments (attach schedule)</td>
<td>7 229,599</td>
</tr>
<tr>
<td>8 Depreciable and depletable assets (attach schedule)</td>
<td>8</td>
</tr>
<tr>
<td>9 Land</td>
<td>9</td>
</tr>
<tr>
<td>10 Other assets (attach schedule)</td>
<td>10 8,122</td>
</tr>
<tr>
<td>11 Total assets</td>
<td>11 574,026</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Liabilities</th>
<th>Current tax year</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 Accounts payable</td>
<td>12 50,225</td>
</tr>
<tr>
<td>13 Contributions, gifts, grants, etc., payable</td>
<td>13</td>
</tr>
<tr>
<td>14 Mortgages and notes payable (attach schedule)</td>
<td>14</td>
</tr>
<tr>
<td>15 Other liabilities (attach schedule)</td>
<td>15 51,099</td>
</tr>
<tr>
<td>16 Total liabilities</td>
<td>16 101,324</td>
</tr>
</tbody>
</table>

**Fund Balances or Net Assets**

<table>
<thead>
<tr>
<th>Fund Balances or Net Assets</th>
<th>Current tax year</th>
</tr>
</thead>
<tbody>
<tr>
<td>17 Total fund balances or net assets</td>
<td>17 472,702</td>
</tr>
<tr>
<td>18 Total liabilities and fund balances or net assets</td>
<td>18 574,026</td>
</tr>
</tbody>
</table>

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation.
ATTACHMENT TO FORM 1023 APPLICATION FOR RECOGNITION OF
EXEMPTION UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE

Part II. 4a

BOARD OF DIRECTORS

BUCKS COUNTY FREE LIBRARY

PRESIDENT

Mr. Willard G. Histand
Buckingham, PA 18912

VICE-PRESIDENT

Dr. William E. Keim
Perkasie, PA 1844

TREASURER

Mr. George P. Lyon
Doylestown, PA 18901

SECRETARY

Mr. Samuel Pierce
Silverdale, PA 18962

Mrs. Kathleen M. Gettis
Levittown, PA 19056

Mrs. Elizabeth J. Klatzkin
Yardley, PA 19067

Ms. Linda Wolfson
Revere, PA 18953
BUCKS COUNTY FREE LIBRARY  
23-1520310  
PART IV - FINANCIAL DATA

A. Statement of Revenue and Expenses

<table>
<thead>
<tr>
<th></th>
<th>(a) 1990</th>
<th>(b) 1989</th>
<th>(c) 1988</th>
<th>(d) 1987</th>
</tr>
</thead>
<tbody>
<tr>
<td>7 - OTHER INCOME:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fines</td>
<td>180,005</td>
<td>171,392</td>
<td>149,109</td>
<td>143,753</td>
</tr>
<tr>
<td>Book Rentals</td>
<td>10,350</td>
<td>12,073</td>
<td>8,912</td>
<td>7,550</td>
</tr>
<tr>
<td>Copy Commissions</td>
<td>19,863</td>
<td>20,048</td>
<td>17,050</td>
<td>15,980</td>
</tr>
<tr>
<td>Book Sales</td>
<td>12,685</td>
<td>10,887</td>
<td>5,528</td>
<td>4,484</td>
</tr>
<tr>
<td></td>
<td>222,903</td>
<td>214,400</td>
<td>180,599</td>
<td>171,767</td>
</tr>
<tr>
<td>22 - OTHER:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payroll Taxes &amp; Benefits</td>
<td>524,963</td>
<td>467,675</td>
<td>398,532</td>
<td>339,524</td>
</tr>
<tr>
<td>Library Materials Operations</td>
<td>409,616</td>
<td>421,451</td>
<td>528,781</td>
<td>428,511</td>
</tr>
<tr>
<td></td>
<td>652,304</td>
<td>626,008</td>
<td>546,160</td>
<td>411,501</td>
</tr>
<tr>
<td></td>
<td>1,586,883</td>
<td>1,515,134</td>
<td>1,473,473</td>
<td>1,179,536</td>
</tr>
</tbody>
</table>
ATTACHMENT TO FORM 1023 APPLICATION FOR RECOGNITION
OF EXEMPTION UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE

BUCKS COUNTY FREE LIBRARY
23-1520310
150 South Pine Street
Doylestown, PA 18901

Part III Technical Requirements
13b 1990 -- State $ 962,266
     County $2,400,000

     1989 -- State $ 885,432
     County $2,250,000

     1988 -- State $ 842,241 (grant money $1,637)
     County $1,934,520

     $20,000 Friends of the Centre County Library
     $50,000 Bequest from Dr. & Mrs. Ross

     1987 -- State $ 729,964
     County $1,642,320

Part IV Financial Data
B. - Balance Sheet

Assets, Line 7 Other investments - Restricted bequest funds
from which the Library receives interest-only.

Fidelity Bank $94,110
Continental Bank 85,489
Ross Bequest 50,000
$229,599

Liabilities,
Line 15 Other liabilities

Payroll Tax Payable $ 6,810
Sales Tax Payable 410
Accrued salaries
and wages 43,879
$51,099