

Rec'd from Study Rpt. Secty.
1/16/77
Department of the Treasury

**Internal Revenue Service
Washington, DC 20224**

Date: APR - 5 1971

In reply refer to:

T:MS:EO:R:1

▷ National Organization for Women
1952 East 73rd Street
Chicago, Illinois 60649



Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax under the provisions of section 501(c)(4) of the Internal Revenue Code. So that the effect on your exempt status may be considered, you should report any changes in your name, address, character, or purposes and any change in your operations from those described, to your exempt organizations key District Director in Chicago, Illinois.

You are required to file the annual return, Form 990, on or before the 15th day of the 5th month after the end of your annual accounting period. Failure to file the Form 990 by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000.

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 is unrelated trade or business as defined in section 513 of the Code.

You are liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes); and for the tax imposed under the Federal Unemployment Tax Act if you have four or more individuals in your employ.

Any questions concerning excise, employment or other Federal taxes should be submitted to your key District Director.

Your key District Director is being advised of this action.

Every exempt organization is required to have an Employer Identification Number, regardless of whether it has any employees. This number should be entered in the designated space on all Federal returns filed and referred to on all correspondence with the Internal Revenue Service. If you do not have such a number, your District Director will take steps to see that one is issued to you at an early date.

Sincerely,

J. A. Tolson

Chief, Rulings Section
Exempt Organizations Branch