

Internal Revenue Service

Department of the Treasury

District
Director

31 Hopkins Plaza, Baltimore, MD 21201

▷ National Organization for Women,
Inc.
425 13th Street, N.W., Suite 1048
Washington, D.C. 20004

Person to Contact:
R. Hutchins
Telephone Number:
(301) 962-4773
Refer Reply to:
E:EO:7204
Date:

(PLEASE NOTE: National
NOW learned as of
3/13/80 that our
Group Exemption Number
(GEN) is #3142)

17 DEC 1979

JS
3142

Ladies:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal income tax as organizations of the type described in section 501(c)(4) of the Internal Revenue Code.

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(4) of the Code. The exemption letter remains in effect.

Based on this information supplied, we recognize your named subordinates on the list you submitted as exempt from Federal income tax under section 501(c)(4) of the Code.

You and your exempt subordinates whose yearly gross receipts normally are more than \$10,000 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 the annual accounting period unless you include the subordinates in a group return. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

An Exempt subordinate is not required to file Federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If an exempt subordinate is subject to this tax, it must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of the activities of you or your subordinates are unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes). Also, unless excepted, you and they are liable for tax under the Federal Unemployment Tax Act (FUTA), if during the current or preceding calendar year you or they had one or more employees at any time in each of 20 weeks, or you or they paid wages of \$1,500 or more in any calendar quarter.

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Each year, within 45 days after the end of your annual accounting period, please send the following to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, attention: EOR Branch.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list showing the names, mailing addresses, (including postal ZIP codes) and employer identification numbers of subordinates that during the year:
 - a. changed names or addresses;
 - b. were deleted from your roster; or,
 - c. were added to your roster.
3. For subordinates to be added attach:
 - a. a statement that the information on which your present group exemption letter is based applies to the new subordinates;
 - b. a statement that each has given you written authorization to add its name to the roster;
 - c. a list of those to which the Service previously issued exemption rulings or determination letters;
 - d. the street address of subordinates where the mailing address is a P.O. Box.
4. If applicable, a statement that your group exemption roster did not change during the year.

The service center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T,

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Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

As a social welfare organization, contributions to you are not deductible by donors. You should advise your contributors to that effect.

Please keep this determination letter in your permanent records.

Sincerely yours,

Donald L. Breihan
Donald L. Breihan
Acting District Director