

Internal Revenue Service

Department of the Treasury

District
Director

31 Hopkins Plaza, Baltimore, MD 21201

American Personnel and Guidance
Association
5203 Leesburg Pike
Falls Church, Virginia 20041

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

14 AUG 1979

Gentlemen:

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)(3) of the Internal Revenue Code.

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(3) of the Code. The exemption letter remains in effect.

Based on the information supplied, we recognize your named subordinates on the list you submitted as exempt from Federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

Donors may deduct contributions to you and your subordinates 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 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.

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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.

You and your subordinates are not liable for social security (FICA) taxes. However, you or any of your subordinates, in their own right, may file a certificate waiving exemption from taxes, Form SS-15, under the Federal Insurance Contributions Act. You and your subordinates are not liable for tax under the Federal Unemployment Tax Act (FUTA).

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;

American Personnel and Guidance Association


- d. A statement that none of the subordinates are private foundations as defined in section 509(a) of the Code;
 - e. The street address of subordinates where the mailing address is a P. O. Box; and
 - f. For new subordinates that are schools, the information required by section 5 of Revenue Procedure 75-50, 1975-4,9 I.R.B. 46.
4. If applicable, a statement that your group exemption roster did not change during the year.

Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service.

You are required to include your Group Exemption Number on each Form 990, Return of Organization Exempt from Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with your Group Exemption Number.

Please keep this determination letter in your permanent files.

Sincerely yours,


Gerald G. Portney
District Director