

Small tax-exempt organizations have a **new** filing requirement

It's short, easy and electronic – It's the new **e-Postcard**

Don't throw away your tax-exempt status – be sure to file your **e-Postcard**

❖ **How do you know if you have a filing requirement?**

If you are a tax-exempt organization that normally has annual gross receipts of \$25,000 or less and does not have to file Form 990 or 990-EZ, you must file the **e-Postcard**.

❖ **When is your e-Postcard due?**

It's due by the 15th day of the fifth month after the close of your tax year. So if your organization operates on a calendar year, the **e-Postcard** is due by May 15 of the following year.

❖ **What happens if you don't file?**

You risk losing your tax-exempt status!

❖ **Why are we calling it an e-Postcard?**

Because it's as simple as sending a postcard and it's electronic.

❖ **Need more information?**

Go to **www.irs.gov/eo** for complete details and while you're there sign up for Exempt Organization's free email newsletter, EO Update, to receive up-to-date information posted on the charity pages of **irs.gov**.



Department of the Treasury
Internal Revenue Service
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www.irs.gov



The New e-Postcard (Form 990-N)

What Smaller Organizations Need to Know to Stay Tax-Exempt

Visit www.irs.gov/eo for more information.

Small tax-exempt organizations now have an important new reporting requirement. The e-Postcard or "Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ" is a simple, electronic form which should only take a few minutes of your time each year. Filing it will protect your tax-exempt status, and also gives donors and volunteers the most up-to-date information about your organization.

Who Needs to File, and When

Most small, tax-exempt organizations with \$25,000 or less in gross receipts must now file the e-Postcard. However, organizations that are included in a group return, as well as churches, their auxiliaries, and associations of churches are not required to file.

The e-Postcard is due every year by the 15th day of the fifth month after the close of your organization's tax year. For example, if your tax year closes December 31, the form is due the following May 15th.

Simple and Straightforward

The e-Postcard is a simple, Internet-based form that asks a few identifying questions about your organization. You can only file the e-Postcard online – there is no paper form. All you need is access to a computer and an e-mail address. No special software is necessary, and there is no cost to file an e-Postcard. It's free!

To file the e-Postcard, go to www.irs.gov/eo, and click on "Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)," where you'll find a link to the e-Postcard filing system. You will file the e-Postcard through the Web site of the IRS's trusted partner, the Urban Institute.

If you choose to, you can file a Form 990 or Form 990-EZ instead of the e-Postcard, but it must be a complete return. An incomplete or partially completed Form 990 or Form 990-EZ will not satisfy your annual filing requirement. In addition, you may be assessed a late filing penalty if you file Form 990 or Form 990-EZ late. There is no late filing penalty associated with the e-Postcard. However, if you fail to file your e-Postcard (or an information return) for three consecutive tax years, your organization will lose its tax-exempt status.

Protect Your Tax-Exempt Status

The first e-Postcards were due in 2008 and subsequent filings are due annually thereafter. The IRS will not assess a penalty if you file late or fail to file; however, after three consecutive years of non-filing, you will lose your tax-exempt status.

If this happens, you can request to be reinstated by filing an application for tax exemption (Form 1023 or Form 1024), along with the appropriate user fee. If you can show that you had reasonable cause for non-filing, a reinstatement, if granted, might be retroactive.

Public Information

The information on the e-Postcard is public information. The IRS has a disclosure site where the public can view an individual organization's e-Postcard or download the entire data base of electronically filed e-Postcards. Go to www.irs.gov/eo, click on "Annual Electronic Filing Requirement for Small Exempt Organizations – Form 990-N (e-Postcard)" and scroll down to "Search for e-Postcards – Public Disclosure."

Where to Go for Help

For the latest information about the e-Postcard, you can sign up for Exempt Organization's *EO Update*, a regular e-newsletter that highlights new information for tax-exempt organizations. To subscribe go to www.irs.gov/eo and click on 'EO Newsletter.' More information about the e-Postcard can also be found on the Web site or through our customer service function, which is available toll-free at 1-877-829-5500.

The e-Postcard is easy to complete. It only requires the following information about your organization:

1. Organization's legal name,
2. Any other names the organization uses,
3. Organization's mailing address,
4. Organization's Web site address - if it has one,
5. Organization's employer identification number (also referred to as a taxpayer identification number),
6. The name and address of a principal officer of the organization,
7. Organization's annual tax year, and
8. Answers to the following questions:
 - o Are your gross receipts normally \$25,000 or less?
 - o Has your organization terminated or gone out of business?

That's it!

**Automatic Revocation of Tax-Exempt Status
for Failure to File Annual Return or Notice
Frequently Asked Questions and Answers
May 19, 2010**

1. What is automatic revocation?

Automatic revocation occurs when an exempt organization that is required to file an annual return (e.g., Form 990, 990-EZ, or 990-PF) or submit an annual electronic notice (Form 990-N, or *e-Postcard*) does not do so for three consecutive years. The organization automatically loses its federal tax exemption, by operation of law.

2. What is the effect of my organization's losing its tax-exempt status?

If your organization's tax-exempt status is automatically revoked, it is no longer tax-exempt under federal law, and may be required to file one of the following federal income tax returns and pay any applicable income taxes:

- Form 1120, *U.S. Corporation Income Tax Return*, due by the 15th day of the 3rd month after the end of your organization's tax year, or
- Form 1041, *U.S. Income Tax Return for Estates and Trusts*, due by the 15th day of the 4th month after the end of your organization's tax year.

In addition, a section 501(c)(3) organization that loses its tax-exempt status cannot receive tax-deductible charitable contributions and will not be listed in Publication 78, *Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986*.

3. What organizations are subject to automatic revocation?

All exempt organizations required to file an annual return or submit an annual electronic notice are subject to automatic revocation for failure to file for three consecutive years. Exempt organizations not required to file an annual return or notice are not subject to automatic revocation. For a list of organizations (e.g., churches, conventions or associations of churches, and integrated auxiliaries of churches) that are not required to file a return or notice, see Annual Exempt Organization Return: Who Must File.

4. How do I know which annual return or notice my organization is required to file?

First, determine whether your organization is required to file an annual return or notice. See Annual Exempt Organization Return: Who Must File.

If your organization is required to file an annual return or notice, then use our annual return filing chart to determine what your organization's filing requirement is, which will depend on the type of organization (e.g., public charity or private foundation, etc.) and the level of financial activity (i.e., gross receipts and total assets).

5. On what date is automatic revocation effective?

The exempt status of an organization that does not file a required annual return or notice for three consecutive years is automatically revoked, effective as of the filing due date of the third year.

The filing due date for an annual return or electronic notice is the 15th day of the 5th month after an organization's tax year ends. For more information about how to determine the filing due date for an organization, see Return Due Dates for Exempt Organizations: Annual Returns.

6. Can I request an extension of time to file my organization's annual return?

Yes, an exempt organization is entitled to an automatic three-month extension of time to file its annual return, and may request an additional (not automatic) three-month extension. Use Form 8868, Application for Extension of Time To File an Exempt Organization Return, to request an automatic three-month extension. The request must be filed by the original due date of the return. To receive the additional three-month extension, the organization must file another Form 8868 and describe in detail the reasons causing the additional delay in filing the return.

Note that Form 8868 cannot be filed to extend the due date of a Form 990-N.

7. My organization filed for and received an extension to file its annual return. Will the organization's tax exempt status still be revoked?

No, as long as the organization timely filed Form 8868 by its filing due date to extend the time for filing a Form 990, 990-EZ, or 990-PF, and then files the required return by the extended due date, the organization's exempt status will not be automatically revoked during the extension period.

Note that Form 8868 cannot be filed to extend the due date for Form 990-N.

If your organization files for an extension, but does not file the required return by the extended due date, the organization's exempt status will be automatically revoked, effective as of the initial return due date. For more information about how to determine the filing due date for an organization, see Return Due Dates for Exempt Organizations: Annual Returns.

8. How will I know if my organization's tax-exempt status has been automatically revoked?

A list of revoked organizations will be available to the public, including state charity and tax officials, on the IRS website. In addition, if the organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code, it will be removed from Publication 78, Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986.

The Internal Revenue Service will send letters to organizations that, according to our records, have not filed a required annual return or notice for three consecutive years, informing them that the organization's exempt status has been automatically revoked for failure to file.

9. My organization's exempt status has been automatically revoked. What can I do to have its tax-exempt status reinstated?

Your organization must apply to have its tax-exempt status reinstated, even if the organization was not originally required to file an application for exemption. It must:

1. Apply for recognition of tax exemption by filing Form 1023 (if applying under section 501(c)(3)), or by Form 1024 or by letter (if applying under a different Code

section), regardless of whether the organization was originally required to apply for exemption; and

2. Pay the appropriate user fee.

10. **Can the IRS “undo” my organization’s automatic revocation?**

No. If an organization does not file an annual return or notice for three consecutive years, the organization is automatically revoked by operation of law, and not by a determination made by the IRS. To have its tax-exempt status reinstated, the organization must file an application for exemption.

11. **My organization, after being automatically revoked, applied for and had its tax-exempt status reinstated by the IRS. What is the effective date of the reinstated tax-exempt status?**

If your organization successfully applies for reinstatement, the effective date of its reinstated tax-exempt status usually will be the date the organization filed its application.

An organization may request to have its tax-exempt status reinstated as of the effective date it was automatically revoked.

12. **How do I ask that my organization’s tax-exempt status be reinstated effective as of the date its status was automatically revoked?**

If an organization’s exempt status is automatically revoked, it may request, in a letter attached to its application for exemption, to have its date of reinstatement effective retroactive to the date of revocation. Its request will be granted only if the IRS determines that the organization had reasonable cause for not filing an annual return or notice for three consecutive years and approves the organization’s exemption application.

13. **I think my organization’s status was automatically revoked in error. What do I do?**

If you believe your organization is listed on the IRS records as automatically revoked due to an administrative or similar-type error, you may call Customer Account Services.

Group Exemption Questions

14. **If the federal tax-exempt status of a parent or central organization of a group of affiliated organizations is automatically revoked for failure to file *its own annual return* for three consecutive years, what happens to the subordinate organizations covered by the group exemption ruling?**

If the parent or central organization of a group of affiliated organizations is automatically revoked for failure to file *its own annual return* for three consecutive years, the group exemption also is dissolved as of the automatic revocation date. Consequently, all subordinate organizations covered as part of the group ruling will no longer be included in the group exemption or be recognized as tax-exempt by the IRS. This is true even if the parent or central organization has filed a *group return* for the subordinate organizations within the three-year period ending with the automatic revocation, or if the subordinate filed its own annual return or notice within the same three-year period. If the subordinate or its parent filed such a return within that three-year period, however, the subordinate will not be included in the list of revoked organizations on the IRS website.

15. **If a parent or central organization of a group of affiliated organizations has not filed a *group return* for three consecutive years, what happens to the subordinate organizations covered by the group ruling?**

If a parent or central organization of a group of affiliated organizations does not file a *group return* for three consecutive years, then any subordinate organizations covered as part of the group ruling and which have not filed their own annual returns or notices for three consecutive years are automatically revoked and will no longer be tax-exempt under federal law.

Each subordinate organization that is automatically revoked may be required to file income tax returns. If it wants to be recognized by the IRS as exempt from income tax, it must file an application for exemption. The central organization may not add the subordinate back to the group ruling after the subordinate's exempt status has been automatically revoked.

16. **My organization is a subordinate in a group exemption ruling. How will I know if the subordinate is still included in the group ruling, or if its tax-exempt status has been automatically revoked?**

The central organization that holds a group exemption (rather than the IRS) determines which organizations are included as subordinates under its group exemption ruling. For this reason, IRS records may not show whether an organization is included in the group ruling. The subordinate's tax-exempt status is automatically revoked if the parent failed to file a group return and the subordinate failed to file its own annual return or notice for three consecutive years.

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

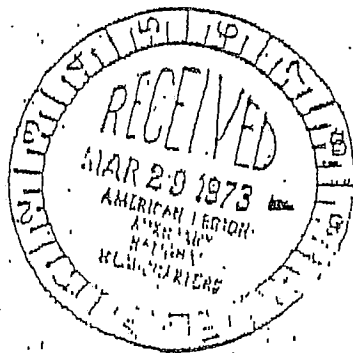
▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested		
2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	
4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)	
4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)	
6 County and state where principal business is located		
7a Name of responsible party		7b SSN, ITIN, or EIN
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) <input type="checkbox"/> Estate (SSN of decedent)		
<input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN)		
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Trust (TIN of grantor)		
<input type="checkbox"/> Personal service corporation <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government		
<input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military		
<input checked="" type="checkbox"/> Other nonprofit organization (specify) ▶ <u>National Hqtrs</u> <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises		
<input type="checkbox"/> Other (specify) ▶ <u>Group Exemption Number (GEN) if any ▶ 0964</u>		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Banking purpose (specify purpose) ▶		
<input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶		
<input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business		
<input type="checkbox"/> Other (specify) ▶ <input type="checkbox"/> Created a trust (specify type) ▶		
<input type="checkbox"/> Created a pension plan (specify type) ▶		
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>
Agricultural	Household	Other
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶		
16 Check one box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker		
<input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail		
<input type="checkbox"/> Other (specify)		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No		
If "Yes," write previous EIN here ▶		

Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code)
	Address and ZIP code	Designee's fax number (include area code)
	Applicant's telephone number (include area code)	
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's fax number (include area code)
Name and title (type or print clearly) ▶		
Signature ▶		Date ▶

Department of the Treasury



Internal Revenue Service
Washington, DC 20224

Date: —

In reply refer to:

MAR 26 1973

T:MS:EO:R:1

American Legion Auxiliary
c/o Doris Anderson
777 North Meridian Street
Indianapolis, Indiana 46204

Group Exemption Number - 0964

Re: Names:

This refers to the letter from the National Judge Advocate dated January 2, 1973, requesting that your ruling letter of March 14, 1946 be modified to show that you are recognized to be exempt from Federal income tax under section 501(c)(19) of the Internal Revenue Code. You state that you are an auxiliary of The American Legion, an organization which limits its membership to persons who have served in the Armed Services of the United States during a period of war.

Our records show that on January 18, 1933, you received a letter recognizing you to be exempt from Federal income tax. On October 31, 1946, your individual ruling letter was modified to include your auxiliary units and departments. The letter held that you and your subordinates were recognized to be exempt from Federal income tax under section 101(8) of the 1939 Code. By letter dated January 17, 1955, we held that you and your subordinates were recognized to be exempt under section 501(c)(4) of the 1954 Code and that contributions made to the units listed were deductible as provided by section 170 of the Code.

Based on the information furnished we rule that you and your subordinate departments and units are recognized as being exempt from Federal income tax under section 501(c)(19) of the Code.

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 if your annual gross receipts are normally more than \$5,000.

American Legion Auxiliary

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. Your subordinates will have to file an annual information return, Form 990, if their gross receipts in each taxable year are normally more than \$5,000. If you do not include the subordinates in a group return, each must file an annual return by the 15th day of the 5th month after its annual accounting period closes.

You and your subordinates are not required to file Federal income tax returns unless you or your subordinates are subject to the tax on unrelated business income under section 511 of the Code, if so, you and your subordinates must file an income tax return on Form 990-T. In this letter we are not determining whether any of your, or your subordinates', present or proposed activities is 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 your subordinates are liable for tax under the Federal Unemployment Tax Act if, during the current or preceding calendar year, you have one or more employees at any time in each of 20 weeks, or you pay wages of \$1,500 or more in any calendar quarter. Any questions concerning excise, employment, or other Federal taxes should be submitted to your key District Director in Cincinnati, Ohio.

Contributions made to your exempt subordinate units are deductible as provided by section 170 of the Code.

You should advise each of the subordinates of the provisions of this ruling, including the requirements for filing information or other returns.

American Legion Auxiliary

Each year within 45 days after the close of your annual accounting period, please send the following to the Philadelphia 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 of the names, mailing addresses including ZIP Codes, and employer identification numbers (if required for group exemption letter purposes) of subordinates on your group exemption roster that during the year:

- a. changed names or addresses;
- b. were deleted from the roster;
- c. were added to the roster.

An annotated directory of subordinates will not be accepted for this purpose.

3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:
 - a. a statement that the information 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 rulings or determination letters relating to exemption.

American Legion Auxiliary

4. If applicable, a statement that your group exemption roster did not change during the year.

To the extent that this ruling is inconsistent with it this ruling modifies our ruling issued to you on October 31, 1946.

Your key District Director is being advised of this action.

Sincerely yours,

Diane B. Johnson

Director,
Miscellaneous and Special
Provisions Tax Division

Internal Revenue Service
Washington, D.C. 20224

Department of the Treasury

Date:

Person to Contact:

Mr. Charles E. McLaughlin

Telephone Number:

(202)964-6197

Ruler Reply to:

E:EO:O:R

Date:

February 17, 1976

Group Exemption Number:

35-0144340 0964 12 00 04
AMERICAN LEGION AUXILIARY NATIONAL
HEADQUARTERS
177 NORTH MERIDIAN STREET-3RD FLOOR
INDIANAPOLIS IN 46204

0964

Dear Officer or Trustee:

We are contacting all group central organizations because the 1975 Form 990 and instructions require each central organization and its subordinates to show their group exemption number (GEN) in Part I, item 18(b), of Form 990.

Your group exemption number is shown above. Please advise any of your subordinates that are required to file an annual information return, Form 990, to place your group exemption number on their return.

Church central organizations are not required to file an annual information return. However, any of their subordinates that do not qualify as "integrated auxiliaries" of a church are required to file an information return, Form 990, and should include on that return the appropriate group exemption number. We are preparing a proposed amendment to the Income Tax Regulations which will define an integrated auxiliary of a church. When that amendment is published, we will send an information copy to holders of group exemption rulings under section 501(c)(3) of the Internal Revenue Code. (Organizations exempt under other provisions will not receive a copy.)

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your help in this matter.

Sincerely yours,

J. A. Tedesco
J. A. Tedesco, Director
Exempt Organizations Division

