

Internal Revenue Service  
District Director

Department of the Treasury

P.O. Box 2508  
Cincinnati, OH 45201

Entered in PCC

Date: July 19, 1988

Person to Contact:

Sarah Varnum

Telephone Number:

513-684-3957

Refer Reply to:

EP/EO

Attachment C

Council of State Governments  
Iron Works Pike  
P.O. Box 11910  
Lexington, KY 40578

Dear Sir or Madam:

This is in response to your letter dated July 6, 1988, requesting an updated determination letter.

Our determination letter dated June 27, 1962, which recognized your organization as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, is still in effect. You are classified as a publicly supported organization, and not a private foundation, because you are described in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code. Donors may deduct contributions to you as provided in section 170 of the Code.

Subsequent to the date the letter was issued, various filing requirements have changed as follows:

As of January 1, 1984, all exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more they pay to each of their employees during a calendar year. If you meet this criteria, you must file Form 941, Employer's Quarterly Federal Tax Return. This return is due by the last day of the month following each calendar quarter.

You are required to file Form 990, Return of Organization Exempt from Income Tax. That return must be filed only if your annual gross receipts are normally more than \$25,000. It must be filed by the 15th day of the 5th month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions concerning this matter, you may contact us at the address or telephone number shown in the heading of this letter.

Sincerely yours,

*Sarah Varnum*

Taxpayer Service Representative