

Internal Revenue Service
District Director

Department of the Treasury

Date: 5/21/92

Entered in POC

Person to Contact

Account

Telephone Number(s):

(800) 829-1040

Name and Current Address

| |
|---------------------------|
| National Council of Labor |
| 810 First St NE Ste 300 |
| Washington, DC 20002-4227 |

Employer Identification Number

Form Number

Tax Period

86-0212873

Dear Taxpayer:

In reply to your inquiry of 5-21-92 regarding verification of tax exempt status, please see the box checked below:

- ☐ 1. The deposit of _____, dated _____, was credited to Form _____ for the period ending _____.
- ☐ 2. A penalty was assessed because the deposit(s) was/were not timely made. The deposit dated _____ in the amount of _____ should have been made on or before _____.
- ☐ 3. A penalty was assessed because we were unable to verify your liability on your deposits. Please provide a record of your tax liability for each of your monthly periods during which you had a payday. This record may be done by completing Form 4977, or a facsimile thereof, and return it in the envelope for further penalty abatement consideration.
- ☐ 4. A penalty was assessed because the tax return was not timely filed. The return was due _____; we received the return on _____. If you believe that the penalty should not be assessed, please write a letter stating the reason for late filing to enable us to reconsider the penalty. A return envelope is enclosed for your convenience.
- ☐ 5. An error was made on your tax return when the taxable Social Security was computed.
- ☐ 6. An error was made on your tax return when the taxable wages were computed.
- ☐ 7. The payments to the state which you claimed on Form 940 do not agree with the information furnished to us by that state. Please contact the Bureau of Employment Services (Unemployment Compensation) for recertification of payments.

(over)

- ☐ 8. Form _____ for the period ending _____, filed on _____ weeks. being processed. The refund should be released within _____ weeks. If you do not receive the refund within _____ weeks, please contact our office again.
- ☐ 9. We do not have a record of Form _____. If the return was filed more than _____ weeks ago, please file again. The return should be marked "Duplicate" in the upper right corner and mailed to the Internal Revenue Service Center, _____.
- ☐ 10. We do not have a record of an Employer Identification Number assigned for _____. If you filed Form SS-4, Application Employer Identification Number, more than _____ weeks ago, please complete the enclosed Form SS-4. An envelope is enclosed for your convenience.
- ☐ 11. Our records indicate the Employer Identification Number assigned to _____ is _____.
- ☐ 12. You should contact your Internal Revenue Service Center regarding the multiple employer identification numbers. Please address your correspondence to _____

Attn: Entity Control.

- ☒ 13. Our records indicate that EIN 86-0216
is a tax exempt organization
- _____
- _____
- _____
- _____

If you have any additional questions concerning this matter, please call our office at the telephone number above or if writing to us, please enclose a copy of this letter with your telephone number and the best time to call. If your inquiry has been resolved since you contacted us, please disregard this letter.

Sincerely,

P. Anderson

Taxpayer Service Division

Enclosure(s)

- ☐ Form _____
- ☐ Envelope

Internal Revenue Service
District Director

Department of the Treasury

Date: OCT 14 1977

Our Letter Dated:
January 18, 1977
Person to Contact:
W.E. Pure
Contact Telephone Number:
(213) 688-5787

National Council of La Raza
1725 Eye St. N.W. Second Floor
Washington, D.C. 20006

Gentlemen:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Internal Revenue Code, because you are an organization of the type described in section 509(a)(1)*. Your exempt status under section 501(c)(3) of the code is still in effect.

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1)* status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1)* organization.

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

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

Sincerely yours,

W. H. Curren

District Director

*and section 170(b)(1)(A)(vi)

Although no adjustment was made at this time, for future years expenses must be properly allocated between exempt activities and investment activities.

] During the examination of your Form 990, we noted that you combined income from different sources instead of reporting the separate amounts as required. When filing future returns, please show each source of income and amount on the appropriate line on your return.

] Your current records do not appear to comply with Revenue Procedure 80-53, 1980-2 C.B. 848, which requires you to include fringe benefits in gross income reported on Forms W-2 even if these benefits are not subject to income tax withholding. To avoid a penalty in the future, full compliance is required.

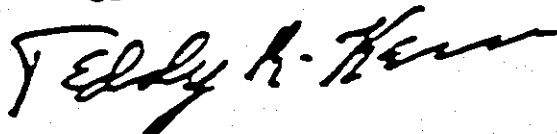
] During the examination of your Form 990, we noted that some amounts shown on the balance sheet did not reflect those recorded in your books of account. For future years, you should provide accurate figures on your return to avoid a possible penalty under section 6652(d)(1) of the Internal Revenue Code.

] During the review of your Form 990, we determined that your organization did not identify its special fundraising activities. When future returns are filed, you should complete part 1, line 9, of Form 990 and prepare the required schedule for fundraising activities, including the amounts of receipts and expenses. Omitting material information on your Form 990 may subject you to a penalty under section 6652(d)(1) of the Internal Revenue Code.

□

We will appreciate your compliance with the above requirements.

Sincerely yours,



District Director

#993592

ENTD FEB 14 2001

Address any reply to:

Federal Bldg. Phoenix

85025

US Treasury Department

District Director PHX:50:66-70
Internal Revenue Service

Date:

In reply refer to:

May 1, 1968

L-178, Code 414



Southwest Council of La Raza
28 Luhrs Arcade
45 West Jefferson
Phoenix, Arizona 85003

Gentlemen:

Purpose:

Address Inquiries and File Returns with District
Director of Internal Revenue

Form 990-A Required:

Accounting Period Ending:

Charitable, Educational, Scientific
Phoenix, Arizona

☒ Yes ☐ No

December 31

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 as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

- You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

- Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

- You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

- This is a determination letter.

- You are cautioned that upon dissolution your remaining assets must be distributed to an organization described in Section

Very truly yours,

[Signature]

☐ During our review of your organization, a delinquent Form(s) 990-T, Unrelated Business Income Tax Return, was secured for tax year(s) ending _____. You are required to file Form 990-T in any year in which you have unrelated business gross income of \$1,000 or more as defined in section 1.6012-2(e) of the Regulations.

☒ We noted that your BY-LAWS were amended in JUNE, 1981. Please be advised that these changes do not affect your exempt status. As a requirement for retaining your exempt status, any change in your organizational instruments must be reported to the appropriate Key District Director. You may, if you wish, submit a copy of such amendments when you file your annual return.

☐ Your Form(s) 990-T for tax year(s) ending _____ is/are accepted as filed.

☐ You will receive a separate report for our examination of your Form(s) 990-T.

☐