

Internal Revenue Service  
Washington, D.C. 20224

Department of the Treasury

Entered in PCC

Date:

Person to Contact:

Mr. Charles E. McLaughlin

Telephone Number:

(202) 964-6197

Refer Reply to:

E:EO:O:R

Date:

February 17, 1976

Group Exemption Number:

13-5663091 1985 05 07 03  
PARENTS WITHOUT PARTNERS INC  
7910 WOODMONT AVENUE  
WASHINGTON DC 20014

1985

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.

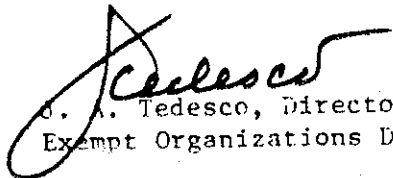
Your group exemption number is shown above. Please advise any of your subordinates that are required to file an annual information return, Form 990, to place your group exemption number on their return.

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,

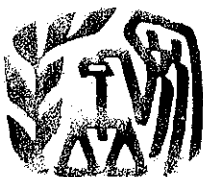
  
J. A. Tedesco, Director  
Exempt Organizations Division

**Internal Revenue Service**

Washington, D.C. 20246

Date **MAR 27 1969** In reply refer to

**T:MS:EO:R:2-GAH**



Parents Without Partners, Inc.  
80 Fifth Avenue  
New York, New York 10011

Gentlemen:

This refers to the information submitted for use in determining the status of your chapters for Federal income tax purposes.

In our ruling dated January 28, 1966, it was held that you are exempt from Federal income tax under the provisions of section 501(c)(3) of the 1954 Code. This ruling was applicable only to you and did not include any of your chapters.

Based on the information supplied, we rule that your chapters named on the group exemption roster you submitted are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, as it is shown that your listed chapters are organized and operated exclusively for charitable and educational purposes.

The chapters are not required to file Form 1120 income tax return. However, if they are subject to the tax on unrelated business income under section 511 of the Code, they must file Form 990-T.

The chapters are required to file an annual information return, Form 990-A. If you do not include the chapters in a group return, each must file this return by the 15th day of the fifth month after its annual accounting period closes.

Donors may deduct contributions to your chapters as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of the new chapters are deductible for Federal estate and gift tax purposes under section 2055, 2106, and 2522 of the Code.

The chapters are not liable for Federal unemployment taxes. They are liable for social security taxes only if they have filed waiver of exemption certificates, as provided in the Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter point.)

Parents Without Partners, Inc.

Each year, within 45 days after your annual accounting period closes please send us two copies of the following information about your chapters:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your chapters.
2. A list of the names, mailing addresses including ZIP Codes, and employer identification numbers (if required for group exemption letter purposes) of chapters 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.

A directory of chapters and groups may be submitted for this list if it includes the required information and identifies the affected chapters according to the three categories above.

3. For chapters added to the roster, a letter signed by one of your principal officers containing or attaching:
  - a. A statement that the information upon which your present group exemption letter is based applies to the new chapters;
  - 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 letter relating to exemption.
4. If applicable, a statement that your group exemption roster did not change during the year.

Parents Without Partners, Inc.

You should advise each of your exempt chapters of the exemption and the pertinent provisions of this ruling.

This ruling does not apply to any of your chapters organized and operated in a foreign country.

The District Directors of Internal Revenue concerned are being advised of this action.

Very truly yours,

*John R. Barber*

Chief, Rulings Section  
Exempt Organizations Branch

Enclosure:

Rev. Proc. 68-13 for  
your information