

Internal Revenue Service
Washington, DC 20224

Date: MAR 15 1973

In reply refer to:

T:MS:EO:R:3

EIN 52-092593 DO 52

Association of Old Crows
1225 Martha Custis Drive
Alexandria, Virginia 22302.

Gentlemen:

This is in reference to your application for group exemption from Federal income tax under section 501(c)(6) of the Internal Revenue Code of 1954.

Based upon the evidence presented, it is held that you and your subordinate units, whose names appear on the list you recently submitted, are recognized as exempt from Federal income tax under section 501(c)(6) of the Internal Revenue Code.

Any questions concerning excise, employment or other Federal taxes should be submitted to your District Director, Baltimore, Maryland, which is your key district for exempt organization matters.

Each of your exempt subordinates whose gross receipts annually is normally more than \$5,000 is required to file Form 990, Return of Organizations Exempt From Income Tax, by the 15th day of the fifth month after the close of its annual accounting period. However, you may file a group return including those subordinates that have authorized you in writing to include them and file with you statement specifying their gross income, receipts, disbursements, and such other related information as is required to be stated in the group return. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

The exempt subordinates are not required to file Federal income tax returns unless they are subject to the tax on unrelated business income under section 511 of the Code. If the exempt subordinates are subject to this tax, they must file an income tax return on Form 990-T. In this letter we are not determining whether any of their activities are unrelated trade or business as defined in section 513 of the Code.

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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, they have one or more employees at any time in each of 20 weeks, or pay wages of \$1,500 or more in any calendar quarter.

You should advise each of your subordinate units of the pertinent provisions of this ruling, including the requirements for filing information or other returns.

This ruling does not extend to any subordinate unit which has previously received an individual ruling or determination letter holding that it is not exempt. Its qualifications to be included in this group ruling must be separately established.

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. Statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. Lists of the names, mailing addresses, including Postal ZIP Codes, and employer identification numbers of subordinates that during the year
 - a. changes names or addresses;
 - b. were deleted from your roster; or
 - c. were added to the roster.
3. For subordinates to be added attach
 - a. a statement that the information upon which your present group exemption letter is based applies;

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- 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 ruling or determination letters; and
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.

If you change your purpose, character, or method of operation you must notify your key District Director so that he may consider the effect of your exempt status. Also please keep him informed on any changes in your name or address.

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

The District Director, Baltimore, Maryland, is being notified of this action.

Sincerely yours,



Milton Cerny
Chief, Rulings Section
Exempt Organizations Branch