



U. S. TREASURY DEPARTMENT  
 INTERNAL REVENUE SERVICE  
 DISTRICT DIRECTOR  
 Greensboro, North Carolina  
 March 26, 1968

IN REPLY REFER TO  
 Form L-179  
 GBR:EO:1968-83  
 434:HMM

Greensboro Junior Chamber of Commerce, Inc.  
 Post Office Box 931  
 Greensboro, North Carolina 27402

I. R. CODE
SECTION 501(C) ( 4 )
ADDRESS INQUIRIES AND FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE
Greensboro, N. C.
ACCOUNTING PERIOD ENDING April 30

Gentlemen:

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 under the provisions of the Internal Revenue Code section indicated above. Any changes in operations 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. You are required to file an information return, Form 990, annually on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

You are liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes); and for the tax imposed under the Federal Unemployment Tax Act if you have four or more individuals in your employ.

Any questions concerning excise, employment or other Federal taxes should be submitted to this office.

This is a determination letter.

This letter replaces our determination letter of September 24, 1965, which erroneously indicated the section of the Internal Revenue Code under which you are exempt as section 501(c)(6).

Very truly yours,

*J. E. Wall*  
 J. E. Wall,  
 District Director

*PUT IN  
SAFE DEPOSIT  
BOX*