

US Treasury Department

Internal Revenue Service Washington, DC 20224

Date: **MAR 11 1968** In reply refer to:
T:MS:EO:R:2-WRM



Society of Technical Writers and
Publishers, Inc.
1010 Vermont Avenue, N.W.
Suite 421
Washington, D.C. 20005

Gentlemen:

We have considered your application for a group ruling under section 501(c)(3) of the 1954 Internal Revenue Code.

In our ruling of December 5, 1961, we held that you and your subordinate chapters were exempt from Federal income tax as organizations described in section 501(c)(6) of the Internal Revenue Code.

Subsequently, in our ruling of November 2, 1967, we held that you were exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, as an organization organized and operated exclusively for educational purposes, beginning February 23, 1967, the date on which your Certificate of Incorporation was amended. This ruling did not extend to your subordinate chapters which remained exempt under section 501(c)(6) of the Code.

Based upon the evidence before us, it is held that your subordinate chapters, whose names appear on the list you recently submitted, are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code because it is shown that they are organized and operated for educational purposes beginning February 23, 1967. Accordingly, our ruling of December 5, 1961, is modified to conform with this ruling. Any questions concerning excise, employment, or other Federal taxes should be submitted to the appropriate District Director.

Your subordinate chapters are not required to file Federal income tax returns while a tax exempt status is retained, unless they are subject to the unrelated business income tax imposed by section 511 of the Code and are required to file Form 990-T to report unrelated business taxable income.

Each of your subordinate chapters is required to file annually an information return, Form 990-A, with the appropriate District Director,

unless you include them in a group return which you have filed. The Forms 990-A should be filed after the close of the annual accounting periods.

Contributions to your listed subordinate chapters are deductible under section 170 of the Code. Bequests, and gifts are deductible for Federal estate and gift tax purposes as provided in sections 2055, and 2106 and 2522.

Your subordinate chapters are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been, filed as provided in the Act. Inquiries about the waiver of exemption certificates should be addressed to your District Director. Your subordinate units are not liable for the tax imposed under the Federal Unemployment Tax Act.

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

Please send us the following information, not later than 45 days after the close of each succeeding annual accounting period:

1. Published directories or lists showing the names and mailing addresses of any new subordinate chapters and the names and addresses of any chapters which have ceased to exist or have changed their names or addresses since you last submitted information. The names should be arranged in alphabetical or numerical order.
2. A statement signed by one of your principal officers showing:
 - a. Whether the information upon which this group ruling was based is applicable in all respects to the new subordinate chapters.
 - b. Whether the Internal Revenue Service has issued an outstanding ruling or determination letter to any pre-existing or new subordinate chapter holding that the chapter does not qualify for exemption from Federal income tax. A list showing the names and mailing addresses of chapters to which such rulings or determination letters have been issued should be included in, or attached to, the statement.

Society of Technical Writers and
Publishers, Inc.

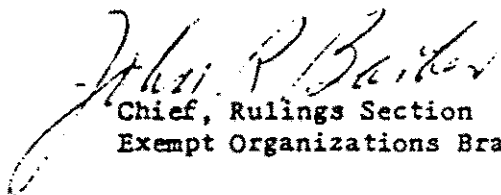
- 3 -

Although we have held that your subordinate chapters are exempt from Federal income tax, we have not ruled whether any of their activities either present or proposed is an unrelated trade or business. If your subordinate chapters do conduct any unrelated trade or business as defined in section 513 of the Code, they will be subject to tax on the unrelated business taxable income that is realized.

Please enter your Employer Identification Number in the designated space on all Federal returns filed and refer to it on all correspondence with the Internal Revenue Service.

We are notifying your District Director, Baltimore.

Very truly yours,


Chief, Rulings Section
Exempt Organizations Branch

1 31 Hopkins Plaza, Baltimore, Md. 21201
2 P.O. Box 270, Newark, N. J. 07101

3 401 N. Broad St., Philadelphia, Pa. 19108
4 P.O. Box 2488, Pittsburgh, Pa. 15230

5 400 N. 8th St., Richmond, Va. 23240
6 800 Delaware Ave., Wilmington, Del. 19801

Department of the Treasury

Address any reply to DISTRICT DIRECTOR at office No. 1

District Director Internal Revenue Service

Date:

In reply refer to:

October 29, 1971 Au:FA:1150



Society For Technical Communication, Inc.
1010 Vermont Avenue, N. W.
Suite 421
Washington, D. C. 20005

Date of Exemption: 11/2/67
Internal Revenue Code Section: 501(c)(6)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

William D. Waters

William D. Waters
Acting District Director

Item Changed

From

To

Name change

Society of Technical
Writers & Publishers,
Inc.

Society For Technical
Communication, Inc.