

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

International Association of
Business Communicators
870 Market Street, Suite 469
San Francisco, California
94102

EIN: 03-4080669 DO: 94

Person to Contact: ~~Phone Contact:~~ J. Fillmore
Phone Number : 202-964-478

Telephone Number:

Refer Reply to: E:EO:T:R:l:3-SR

Date: 6-15-76

Group Exemption Number - 2740 -

Gentlemen:

We have considered your application for a group exemption letter recognizing your subordinates exempt from Federal income tax as organizations described in section 501(c)(6) of the Internal Revenue Code of 1954.

The information submitted discloses that you were incorporated on October 15, 1948, under the laws of the State of Pennsylvania. You were recognized exempt from Federal income tax on April 7, 1953, under the provisions of section 101(7) of the Internal Revenue Code of 1939, which corresponds now to section 501(c)(6) of the Internal Revenue Code of 1954. This ruling remains in effect. On July 1, 1970, you changed your name from International Council of Industrial Editors to your present name of International Association of Business Communicators.

Based on information supplied, we recognize your named subordinates on the list you submitted as exempt from Federal income tax under section 501(c)(6) of the Internal Revenue Code.

Your subordinates are not required to file Federal income tax returns so long as a tax exempt status is maintained, unless your subordinates 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. In this letter we are not determining whether any of your subordinates, present or proposed activities, is unrelated trade or business as defined in section 513 of the Code.

Your subordinates are required to file an annual information return, Form 990, if the annual gross receipts are normally more than \$5,000. However, you may file a

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group return including those subordinates that have authorized you in writing to include them and have filed with you statements specifying their gross income, receipts and disbursements, and such other related information as is required to be stated in the group return. If filing is required, and if you do not include them in a group return, each must file the Form 990 by the 15th month after the end of its annual accounting period.

Unless specifically excepted, your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes). Also, unless excepted, they 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 they pay wages of \$1,500 or more in any calendar quarter.

This group exemption letter supersedes the individual exemption letters of Colorado Industrial Press Association (EIN 23-7035738) issued on December 15, 1969; Indiana Business Communicators (EIN 23-7364222) issued on July 8, 1975; Industrial Press Association of Greater St. Louis, Inc. (EIN 43-6045604) issued on July 8, 1974; Industrial Editors of Tulsa (EIN 23-7104741) issued on August 18, 1971; and Georgia Association of Business Communicators (EIN 23-7413126) issued on January 21, 1975. Therefore, you should inform the organizations accordingly.

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.

You should advise each of the subordinates of the provisions of this ruling, including the requirements for filing information or other returns.

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. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.

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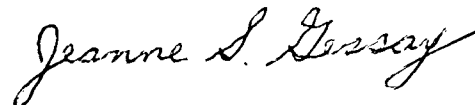
2. Lists of the names, mailing addresses, including Postal Zip Codes, and employer identification numbers of subordinates that during the year:
 - a. changed names or addresses;
 - b. were deleted from your roster; or
 - c. were added to the roster.
3. For subordinates to be added attach:
 - a. a statement that the information upon which your present group exemption letter is based applies;
 - 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 rulings 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 on your correspondence with the Internal Revenue Service.

Your District Director, San Francisco, California, which is your key district for exempt organization matters, is being advised of this action.

Thank you for your cooperation.

Sincerely yours,



Jeanne S. Gessay
Chief, Rulings Section 1
Exempt Organizations
Technical Branch