

Following is an actual reproduction of the letter of exemption from certain taxes issued by the U.S. Treasury Department affecting all U.S. chapters.



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

T:R:PEO:S
FCB

OCT 27 1955

Sweet Adelines, Inc.
c/o Narcille Gouger, International Treasurer
501 Driscoll Building
Corpus Christi, Texas

Mesdames:

We have your letters of August 18, 1955 and October 4, 1955 in which you request a group ruling covering you and your affiliated chapters for Federal income and admissions tax purposes.

Our records show that in a ruling dated September 16, 1949, addressed to you under your former name, Sweet Adelines in America, Incorporated, you were held to be exempt from Federal income tax under the provisions of section 101(6) of the Code of 1939.

On the basis of the information heretofore presented, which resulted in our ruling of September 16, 1949, and on the information recently submitted, it is the opinion of this office that you and your affiliated chapters appearing on the list furnished with your letter of August 18, 1955, are entitled to exemption from Federal income tax under the provisions of section 501(c)(3) of the Code of 1954, as it is shown that you and such chapters are organized and operated exclusively for educational purposes.

Accordingly, it will not be necessary for you and your affiliated chapters referred to above to file income tax returns so long as there is no change in your organization, purposes, or method of operation, or that of such chapters. Any such changes should be reported immediately to the National Office of the Internal Revenue Service in Washington, D. C., in order that their effect upon your exempt status, or that of your chapters may be determined.

However, you and your chapters referred to above are required to file annually information returns on Form 990A with the District Directors of Internal Revenue for the respective districts in which located so long as the exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your respective annual accounting periods.