

Internal Revenue Service

Department of the Treasury

District
Director

915 Second Ave., Seattle, Wash. 98174

A B A T E of Oregon, Inc.
P.O. Box 4504
Portland, OR 97208

Person to Contact:
EO Desk Officer
Telephone Number:
(206) 442-5106

Refer Reply to:
EP/EO:III:EGB

Date: **APR 15 1986**

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax as organizations of the type described in section 501(c)(4) of the Internal Revenue Code.

Our records show that you were recognized as exempt from federal income tax under section 501(c)(4) of the Code. The exemption letter remains in effect.

Based on the information supplied, we recognize your named subordinates on the list you submitted, as exempt from federal income tax under section 501(c)(4) of the Code.

You and your exempt subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organizations Exempt from Income Tax, by the 15th day of the fifth month after the end of the annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. This would be in addition to your separate return. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You and your exempt subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your or your subordinates present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, you and your subordinates are liable for taxes under Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you and your subordinates are also liable for tax under Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if during the current or preceding calendar year, you had one

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or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter.

Each year, at least 90 days before the close of your annual accounting period, please send the items listed below to the Internal Revenue Service address indicated for your location. (Refer to Rev. Proc. 80-27, 1980-1 C.B. 85.)

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. Three separate lists showing the names, mailing addresses (including postal ZIP codes), actual addresses if different, 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 your roster.
3. For subordinates to be added attach:
 - a. Information verifying that the subordinate(s) are affiliated with the parent and subject to its general supervision and control;
 - b. a sample copy of a uniform governing instrument;
 - c. a detailed description of the purposes and activities of the subordinate(s);
 - d. an affirmation that, to the best of the officer's knowledge, the purposes and activities are as set forth above;
 - e. a statement that each subordinate to be included in the group ruling has furnished written authorization to the central organization;
 - f. whether there is an outstanding ruling or determination letter relating to the exempt status of any new subordinate(s);
 - g. if applicable, a statement that the new subordinate(s) is/are not private foundations as defined in section 509(a), and

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h. for each subordinate that is a school, the information required by Rev. Proc. 75-50.

4. If applicable, a statement that your group exemption roster did not change during the year.

The above information should be sent to:

Internal Revenue Service
Ogden, UT 84201
ATTN: Entity Control Unit

The service center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990. Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

Sincerely yours,

Richard R. Orosco

Richard R. Orosco
Acting District Director

ABATE of Oregon Inc.

State and Chapter FIN#s

51-0169193 Parent - ABATE of Oregon, Inc. - P.O. Box 4504, Portland, OR 97208

93-1240218 Subordinate Group #

Subordinate Chapters:

94-3124617 Central Oregon - 3130 SW Metolius Ave., Redmond, OR 97756

93-0930165 Douglas County - P.O. Box 501, Roseburg, OR 97470

94-3124622 Hub City - P.O. Box 2503, Albany, OR 97321

01-0975655 Jackson County - Central Point, OR

90-0292818 Josephine County - Grants Pass, OR

93-0930170 Lincoln County - P.O. Box 372, Newport, OR 97366

35-2371260 Lower Columbia - P.O. Box 1510, Clatskanie, OR 97016

94-3124621 North Coast - P.O. Box 1123, Astoria, OR 97103

94-3236494 River City - P.O. Box 1422, The Dalles, OR 97058

93-0930169 Salem - P.O. Box 13957, Salem, OR 97309

93-0930171 Southeast Portland - P.O. Box 90233, Portland, OR 97290

93-0930167 Washington County - P.O. Box 202, Cornelius, OR 97113