



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON 25, D. C.

IN REPLY REFER TO  
T:R:EO:1  
VW

National Association for the  
Advancement of Colored People  
Twenty West Fortieth Street  
New York 18, New York

Gentlemen:

This has reference to the information submitted for use in determining the status of your subordinate units whose names appear in your Branch Directory which was furnished with your letter September 15, 1961.

Our records show that on June 15, 1925 you were held to be entitled to exemption from Federal income tax under the provisions of section 231 (8) of the Revenue Acts of 1918, 1921 and 1924. That ruling was affirmed under the corresponding provisions of subsequent Revenue Acts on various dates, the last of which was November 24, 1941. Those rulings remain in effect under section 501(c)(4) of the Internal Revenue Code of 1954.

Based upon the information you have submitted to the Internal Revenue Service it is held that your subordinate units whose names appear in your Branch Directory for 1961 and supplements thereto dated April 25, 1961, May 16, 1961, May 29, 1961 and June 16, 1961 are exempt from Federal income tax as organizations described in section 501(c)(4) of the Code.

These subordinate units are not required to file Federal income tax returns. However each of these subordinate units is required to file, annually, an information return, Form 990, with its District Director, after the close of its annual accounting period, unless you have included it in a group information return Form 990, which you have filed in accordance with section 1.6033-1(d) of the Regulations relating to the filing of group information returns.

Please forward to the National Office of the Internal Revenue Service the following information, annually, not later than 45 days after the close of your annual accounting period:

1. Lists showing the names and mailing addresses of your new subordinate units and the names and