

Department of the Treasury

Internal Revenue Service  
Washington, DC 20224

Date:

OCT 27 1971

In reply refer to:  
Form M-3441  
T:MS:EO:R



▷ Toastmasters International  
c/o Robert T. Engle, Exe. Dir.  
2200 North Grand Avenue  
Santa Ana, California 92711  
EIN 95-1300076 KD 95

— Gentlemen:

Date of original group exemption letter: July 13, 1962

Based on the information supplied, we rule that the new subordinates you recently submitted for addition to your group exemption roster are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. This ruling supplements your original group exemption letter..

Each subordinate is required to file Form 990, Return of Organization Exempt From Income Tax, if its gross receipts in each year are normally more than \$5,000. If filing is required, and if you do not include the subordinates in a group return, each must file the Form 990 by the 15th day of the fifth month after the end of its annual accounting period.

The new subordinates are not required to file a Form 1120 income tax return. However, if they are subject to tax on unrelated business income under section 511 of the Code, they must file Form 990-T.

The new subordinates are not liable for Federal unemployment taxes. They are liable for social security taxes only if they have filed waiver of exemption certificates, as provided in the Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter point.)

Donors may deduct contributions to your new subordinates, as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of the new subordinates are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

Next year, within 45 days after your annual accounting period closes, please send us two copies of the following information about your subordinates:

1. A statement describing all changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list showing the name, employer identification number (if the subordinate is required to file Form 990), and mailing address, including ZIP Code, of each subordinate on your group exemption roster that during the year:
  - a. changed its name or address;
  - b. was deleted from the roster; or
  - c. was added to the roster.

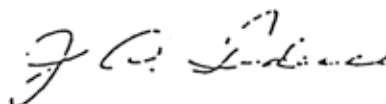
A directory of subordinates may be substituted for this list if it includes the required information and identifies the affected subordinates according to the three categories above.

3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:
  - a. a statement that the information upon which your present group exemption letter is based applies to the new subordinates;
  - 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 separate rulings or determination letters relating to exemption; and
  - d. a statement that none of the new subordinates is a private foundation as defined in section 509(a) of the Code.
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 in your correspondence with the Internal Revenue Service.

Thank you for your cooperation.

Sincerely yours,



Chief, Rulings Section  
Exempt Organizations Branch