

# AIChE<sup>SM</sup>

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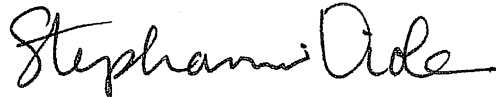
## LOCAL SECTIONS

To Whom It May Concern:

The bylaws of the **Rocky Mountain Local Section** of the American Institute of Chemical Engineers meet the requirements to be included in our group tax exemption. A copy of the letter from the IRS certifying our 501c3 status, dated February 28, 1975 is attached. The section's Employer Identification Number is **#51-0247198**.

Please don't hesitate to contact Stephanie Viola, Local Sections Staff Associate with any questions. She can be reached at [localsections@aiiche.org](mailto:localsections@aiiche.org) or (510) 593-0014.

Sincerely,

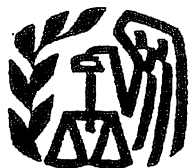


Stephanie Viola  
Local Sections Staff Associate  
AIChE

Enclosure

**Internal Revenue Service**  
**Washington, DC 20224**

Date: **FEB 28 1975** In reply refer to:  
**E:EO:T:R:2-4**



EIN 13-1623892  
DO 13

American Institute of Chemical  
Engineers  
345 East 47 Street  
New York, New York 10017

Gentlemen:

We have considered your application for a group ruling recognizing you and your subordinate Sections as exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954.

Our records show that you were issued a ruling letter dated October 30, 1942, which recognized you to be exempt from Federal income tax under Section 101(6) of the Internal Revenue Code of 1939 (which now corresponds to Section 501(c)(3) of the 1954 Code)

Based on the information submitted we rule that you and your subordinate Sections which are included on the list submitted with your letter of February 11, 1975, are recognized as exempt from Federal income tax under Section 501(c)(3) of the Code.

Further, we have determined that you and your subordinates are not private foundations within the meaning of Section 509(a) of the Code because you are organizations described within the meaning of Section 509(a)(2).

*Change in 1977*  
*now \$10,000*  
\*  
If your annual gross receipts are normally more than ~~\$5,000~~, you are required to file the annual return, Form 990, on or before the 15th day of the 5th month after the end of your annual accounting period, which is December 31. Failure to file the Form 990, by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000. Your subordinates will have to file annual information returns, Form 990, if their gross receipts in each taxable year are normally more than ~~\$5,000~~. If you do not include the subordinates in

*\$10,000*

\* *Change 1982: \$25,000*

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a group return, each must file an annual return by the 15th day of the 5th month after its annual accounting period closes. You may file a group return for all subordinates whose annual accounting periods are the same as yours.

You and your subordinates are not required to file Federal income tax returns unless you or your subordinates are subject to the tax on unrelated business income under section 511 of the Code, if so, you and your subordinates must file an income tax return on Form 990-T. In this letter we are not determining whether any of your, or your subordinates', present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes). Also, unless excepted, you and your subordinates are liable for tax under the Federal Unemployment Tax Act, if during the current or preceding calendar year, you have one or more employees at any time in each of 20 weeks, or you pay wages of \$1,500 or more in any calendar quarter. Any questions concerning excise, employment, or other Federal taxes should be submitted to your key District Director in New York, New York.

Donors may deduct contributions to you and your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

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You should advise each of your subordinates of the provisions of this ruling, including the requirements for filing information and 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.
2. A list of the names, mailing addresses including ZIP Codes, and employer identification numbers (if required for group exemption letter purposes) of subordinates on your group exemption roster that during the year:
  - a. changed names or addresses;
  - b. were deleted from the roster;
  - c. were added to the roster.
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; and
  - c. a list of those to which the Service previously issued ruling or determination letters relating to exemption.
4. If applicable, a statement that your group exemption roster did not change during the year.

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To the extent that this ruling is inconsistent with it, this ruling modifies our ruling issued to you on October 30, 1942.

Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this action.

Please keep this ruling letter in your permanent records.

Sincerely yours,

*Milton Cerny*  
Milton Cerny  
Chief, Rulings Section 2  
Exempt Organizations  
Technical Branch