

1 840 4th Ave. S.W. Aberdeen, S. Dak. 57401
2 17 N. Dearborn St. Chicago, Ill. 60602
3 210 Walnut St. Des Moines, Iowa 50309
4 653 Second Ave. N. Fargo, N. Dak. 58102

5 517 E. Wisconsin Ave.
Milwaukee, Wis. 53202
6 15th and Dodge Sts., Omaha, Nebr. 68102
7 1114 Market St., St. Louis, Mo. 63101

8 Federal Building and U. S. Courthouse
316 Robert St., St. Paul, Minn. 55101
9 323 W. Adams St., Springfield, Ill. 62704

Address any reply to DISTRICT DIRECTOR at office No. 8

Department of the Treasury

District Director

Internal Revenue Service

Date:

In reply refer to: Mr. Henderson
612-725-7344

July 13, 1977 S&P:RO:77-876: WJ:jk



Kennedy Parent-Teachers' Organization
c/o Margaret McQuiston
117 South Manitou Drive
Mankato, Minnesota 56001

Internal Revenue Code: Section 501(c) (4)
Form 990 Required: Yes No
Accounting Period Ending: April 30

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$50 or more to each of your employees during a calendar quarter. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act on remuneration of \$50 or more to each of your employees during a calendar quarter if, during the current or preceding calendar year, you have one or more employees at any time in each of 20 calendar weeks or pay wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your exempt-status. Also, you must inform us of all changes in your name or address.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt From Income Tax. If the Yes box is checked, you are only required to file Form 990 if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

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

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Very truly yours,

C. D. Switzer
District Director

As a social welfare organization contributions to you are not deductible by donors. You should advise your contributors to that effect.