



BW 7-16-92

U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

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AUG 11 1953

National Press Photographers
Association, Inc.
c/o Floyd H. McCall, Treasurer
P. O. Box 1141
Worcester, Massachusetts

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(7) of the Internal Revenue Code.

↳ now 501(c)(6)

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990, annually, with the Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

The Director of Internal Revenue for your district is being advised of this action.

Very truly yours,

Norman A. Sugarman

Assistant Commissioner

By *R. C. Dunlap*

Chief, ~~Head~~ Exempt Organization Branch
Special Technical Services Division