

**Internal Revenue Service**

**Department of the Treasury**

District  
Director

31 Hopkins Plaza, Baltimore, MD 21201

▷ Oncology Nursing Society  
701 Washington Road  
Pittsburgh, Pa. 15228

Person to Contact: G. Whittle

Telephone Number: 301-962-4774

Refer Reply to: EP/EO: 7204

Date:

**SEP 22 1981**

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal income tax as organizations of the type described in section 501(c)(6) of the Internal Revenue Code.

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(6) of the Code. The exemption letter remains in effect.

Based on the information supplied, we recognize your named subordinates on the list you submitted, as exempt from Federal income tax under section 501(c)(6) of the Code.

You and your exempt subordinates whose gross receipts each year are normally more than \$10,000.00 are each to file Form 990, Return of Organizations Exempt from Income Tax, by the 15th day of the fifth month after the end of the annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. This would be in addition to your separate return. The law imposes a penalty of \$10.00 a day, up to a maximum of \$5,000.00, when a return is filed late, unless there is reasonable cause for the delay.

You and your exempt subordinates are not required to file Federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, you and your subordinates are liable for social security (FICA) taxes and unemployment (FUTA) taxes for each employee to whom you or a subordinate paid \$50.00 or more in a

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Calendar quarter. FUTA tax is due for each of these employees only if you or the subordinate paid total wages of \$1,500.00 or more during any calendar quarter in 1980 or 1981, or if you or the subordinate had any employees in any 20 calendar weeks during 1980 or 1981, or if you or the subordinate had any employees in any 20 calendar weeks during 1980 or 1981.

Each year, within 45 days after the end of your annual accounting period, please send the items listed below to the Internal Revenue Service address indicated for your location.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list showing the names, mailing addresses (including postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that during the year:
  - a. changed names or addresses;
  - b. were deleted from your roster; or
  - c. were added to your roster.
3. For subordinates to be added attach:
  - a. a statement that the information on 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 exemption rulings or determination letters;
  - d. a statement that none of the subordinates are private foundations as defined in section 509(a) of the Code;
  - e. the street address of subordinates where the mailing address is a P.O. Box; and
  - f. for each subordinate that is a school claiming exemption under section 501(c)(3), the information required by Rev. Proc. 75-50, 1975-2 C.B.587. Also include any other information necessary to establish that the school is complying with the requirements of Rev.Rul.71-447, 1971-2 C.B.230. This is the same information required by Schedule A,

Form 1023, Application for Recognition of  
Exemption Under Section 501(c)(3) of the  
Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did not change during the year.

The above information should be sent, "Attention:  
Entity Control Unit, "to the offices as follows:

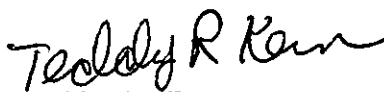
If the principal office of the organization is located  
in one of the States listed below Send to

Connecticut, New Hampshire, Maine, Massachusetts, Rhode Island, and Vermont	Internal Revenue Service Center Andover, Ma. 05501
Alabama, Florida, Georgia, Mississippi, North Carolina, South Carolina, and Tennessee	Internal Revenue Service Center Atlanta, Ga. 31101
Arkansas, Colorado, Kansas, Louisiana, New Mexico, Okla- homa, Texas, and Wyoming	Internal Revenue Service Center Austin, Tx73301
Indiana, Kentucky, Michigan, Ohio, and West Virginia	Internal Revenue Service Center Cincinnati, Oh 45999
Arizona, California, Hawaii, Nevada, and Utah	Internal Revenue Service Center Fresno, Ca 93888
Alaska, Idaho, Minnesota, Montana, North Dakota, Oregon, South Dakota, Washington, and Wisconsin	Internal Revenue Service Center Ogden, Ut 84201
Any other State, the District of Columbia, any U. S. Pos- session or foreign country	Internal Revenue Service Center Philadelphia, Pa. 19255

You should advise each of your subordinates of the provisions of this ruling, including the requirements for filing information or other returns.

The service center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt from Income Tax and Form 990-T, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

Sincerely yours,

A handwritten signature in cursive script that reads "Teddy R. Kern".

Teddy R. Kern  
District Director