



TREASURY DEPARTMENT  
WASHINGTON 25



OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

IT:P:l  
MAP

AUG 9 - 1944

National Association of Letter Carriers  
of the United States of America  
901 Massachusetts Avenue, Northwest  
Washington 1, D. C.

Gentlemen:

Reference is made to the evidence submitted for use in determining the status of the subordinate branches under your jurisdiction for Federal income tax purposes. In Bureau ruling dated October 27, 1939, it was held that you are entitled to exemption from Federal income tax under the provisions of section 101(1) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts and under the provisions of section 101(1) of the Internal Revenue Code. Such ruling is still in effect.

Based upon the evidence presented, it is held that the subordinate branches appearing on the lists submitted with your letter dated August 4, 1944, are entitled to exemption from Federal income tax under the provisions of section 101(1) of the Internal Revenue Code and the corresponding provisions of prior revenue acts.

Accordingly your subordinate branches appearing on the lists submitted will not be required to file income tax returns unless there is a change in the character, purposes, or method of operation of your subordinate branches. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon the exempt status of your subordinate branches may be determined.

You should furnish the Bureau annually, on the calendar year basis, lists in quadruplicate showing only the names and addresses of any new subordinate branches which were chartered by you during the calendar year and the names and addresses of any subordinate branches which for any reason have ceased to exist. Such annual lists should be accompanied by a statement sworn to by one of your principal officers as to whether the information heretofore submitted by you and on which this ruling is based is applicable in all respects to the subordinate branches appearing on the lists and should be forwarded so as to reach this office not later than February 15 of the following year.

2 - National Association of Letter Carriers -  
of the United States of America

Since any organization which is exempt from Federal income tax under the provisions of section 101 of the Internal Revenue Code also is exempt from the capital stock tax pursuant to the express provisions of section 1201(a)(1) of the Internal Revenue Code, your subordinate branches will not be required to file capital stock tax returns for future years so long as the exemption from income tax is effective.

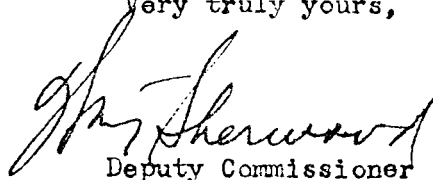
You and your subordinate branches will be required to file annually, however, beginning with the respective accounting periods, information returns on Form 990 (Revised 1944) with the collectors of internal revenue for the respective districts so long as this exemption remains in effect. This form may be obtained from the collector of internal revenue and is required to be filed on or before the 15th day of the fifth month following the close of the annual accounting period. A group return in lieu of separate returns for your subordinate branches may be filed by you provided the instructions contained in the regulations (T. D. 5381) and outlined in the footnote on page 2 of the form are complied with.

The question with respect to the status of your subordinate branches for employment tax purposes will be made the subject of a separate communication.

A copy of this letter is being transmitted to the collectors of internal revenue for the various districts in which your subordinate branches are located.

By direction of the Commissioner.

Very truly yours,

  
Deputy Commissioner



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON 25, D. C.

MAY 27 1964

IN REPLY REFER TO  
T:R:EO:1  
RWB

National Association of Letter  
Carriers of the United States of  
America  
108 Indiana Avenue, N. W.  
Washington, D. C. 20001

DATE OF ORIGINAL GROUP RULING

August 9, 1944

1954 INTERNAL REVENUE CODE

SECTION 501(c) ( 5 )

Gentlemen:

Based upon the information presented, it is held that the new subordinate units whose names appear on the lists you recently submitted are exempt from Federal income tax under the provisions of the above-mentioned section of the Internal Revenue Code. This supplements our ruling identified above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to the appropriate District Director.

Your new subordinate units are not required to file Federal income tax returns so long as they retain a tax-exempt status, unless they are subject to the unrelated business tax imposed by section 511 of the Code and are required to file Form 990-T in order to report unrelated business taxable income. Each of your exempt subordinate units is required to file, annually, an information return, Form 990, with its District Director, after the close of its annual accounting period, unless you have included the subordinate unit in a group return which you have filed.

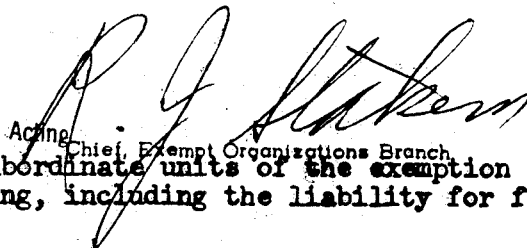
We have noted our records of any change in names, addresses, purposes, character or method of operation of pre-existing subordinate units or those which ceased to exist of which you currently notified us.

Next year, please send us the following information, not later than 45 days after the close of your annual accounting period:

1. Lists showing the names and mailing addresses of your new subordinate units and the names and addresses of any units which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical or numerical order. In lieu of the lists referred to above you may furnish us a copy of your published directory. Please send us one copy of the list or directory for this office, and one copy for each district in which your subordinate units are located.
2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable in all respects to the new subordinate units.
3. A statement if, at the close of the year there were no changes in your roster.
4. A statement of any changes in the character, purposes, or method of operation of your organization or those of your subordinate units.
5. Duplicate copies of amendments to charters or bylaws of your organization or those of your subordinate units.

The District Directors concerned by the changes made in your roster are being notified.

Very truly yours,

  
Acting Chief, Exempt Organizations Branch

You should advise each of your subordinate units of the exemption and the pertinent provisions of this ruling, including the liability for filing information or other returns.

# Department of the Treasury

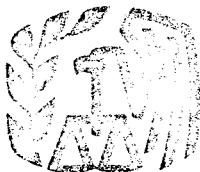
## Internal Revenue Service Washington, DC 20224

Date:

MAY 11 1971

In reply refer to:

Form M-3444  
T:MS:EO:R



▷ National Association of Letter  
Carriers of the United States of  
America  
c/o William T. Sullivan  
100 Indiana Avenue, N. W.  
Washington, D. C. 20001  
EIN-530114650 DO 52

— Gentlemen:

Date of original group exemption letter: September 9, 1944  
I.R. Code: Section 501(c)(5)

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 the section of the Internal Revenue Code shown above. 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 annual gross receipts 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 liable for social security taxes under the Federal Insurance Contributions Act and, if they employ four or more individuals, for the tax under the Federal Unemployment Tax Act.

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.

National Association of Letter Carriers  
of the United States of America

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.

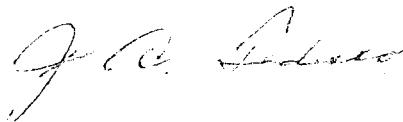
A directory of subordinates may be substituted for this list if it includes the required information and identifies the affected subordinates according to the three categories above.

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; and
  - c. a list of those to which the Service previously issued separate rulings or determination letters relating to exemption.
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. This exemption letter applies to the new Branches organized during 1968, 1969 and 1970, as well as your state organizations.

Thank you for your cooperation.

Sincerely yours,



Chief, Rulings Section  
Exempt Organizations Branch

Whenever any new subordinates have been added to your roster, it will be appreciated if, in the future, you will include the statement that each of your new subordinates has authorized you to include its name in your exemption roster in compliance with section 3(b) above.



**Internal Revenue Service**  
 Washington, DC 20224

Date: **FEB 6 1973**

In reply refer to:

CP:A:E:E

- ▷ National Association of Letter Carriers of the United States of America, (AFL-CIO)  
 100 Indiana Avenue N.W.  
 Washington, D.C. 20001

Group Ruling Number: 685

Gentlemen:

Filing requirements for Form 990, Return of Organization Exempt from Income Tax, make it necessary for those liable for filing the return to do so on or before the 15th day of the fifth month after the end of their annual accounting period. You may wish to remind your subordinates of this requirement. For years beginning after December 31, 1969, there is a late filing penalty of \$10 a day, up to a maximum of \$5,000, for each day the return is late, unless reasonable cause for the delay can be established.

We have attached a list (and a duplicate for your records) of your subordinates from whom we have no record of receiving Form 990 for the years 1968, 1969, and 1970. If you do not already have this information, please contact them to help us determine their filing status. We need the following information, which we ask you to enter on or include with the list and mail to:

Internal Revenue Service  
 1111 Constitution Avenue NW.  
 Washington, D.C. 20224  
 Attn: Audit Division  
 CP:A:E:E Rcom 5560

(1) If a subordinate on the list is no longer to be included in your group exemption because it has ceased to exist, please enter the word "Terminated" beside its name.

(2) If a subordinate is still actively or inactively in existence and the average of its annual gross receipts in 1968, 1969, and 1970 was \$5,000 or less, please enter "Not more than \$5,000 gross receipts" beside its name. (In the future, your subordinates that normally have annual gross receipts of \$5,000 or less, as defined in section 1.6033-2(g)(3) of the Income Tax Regulations, should enter this statement on their Form 990 and on any delinquency notices they receive, and send

them to the Internal Revenue Service Center located at 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.)

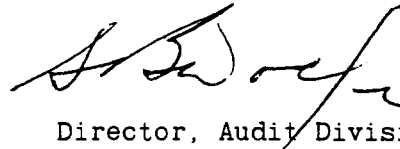
(3) If a subordinate is still in existence and the average of its annual gross receipts in 1968, 1969, and 1970 was more than \$5,000, please enter "More than \$5,000 gross receipts" beside its name.

Please remind your subordinates referred to in item (3), above, to complete returns on Form 990 for 1968, 1969, and 1970 now, if they have not already done so, or to furnish copies of the returns if they have already filed them. Attach them to the list of subordinates you return to us; or, if you prefer, ask your subordinates to send them to our Washington address given in the second paragraph of this letter. They should attach explanatory statements if they believe they have reasonable cause for any late filing of returns due for years beginning after December 31, 1969.

If you have any questions, you may call Mr. Grant or Mr. Bozovich, Area Code 202, 964-6197. They will be glad to help you.

Thank you for your cooperation.

Sincerely yours,




Director, Audit Division

Enclosures:

List of subordinates (2)

Notice Date: 10-12-2010  
CP Number: CP 119  
Taxpayer Identification  
Number: 53-0114650  
GEN Number: 0685

  
NATIONAL ASSOCIATION OF LETTER CARRIERS  
100 INDIANA AVE NW  
WASHINGTON DC 20001-2144

0001

### Why Are You Getting This Notice?

As a holder of a group exemption letter, you are required to annually provide us with current information about each subordinate unit included under your ruling. This information will help us update our records.

### What Do You Need To Do?

1. Review and make needed changes directly on the enclosed list of your subordinates to the:

- Employer identification number (EIN)
- Name
- Chapter name or local number
- Address (including state and ZIP Code)

2. Add new subordinates. For each subordinate added, include the information listed in #1, above. If a subordinate does not have an EIN, apply for one online, by telephone, fax, or by mail.

- Online - Go to the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on "Employer ID Numbers,"
- Telephone - Call the IRS at 1-800-829-4933,
- Fax - Fax the IRS at 801-620-3253, or
- Mail - Complete Form SS-4 and mail it to the service center address for your state. See Form SS-4 instructions for more information.

3. Delete subordinates no longer included in the group exemption letter. If you delete subordinates, mark them on the listing as deleted and notify the deleted subordinates that they may be required to file federal tax returns and reports because they are no longer covered by a group exemption ruling.

NALC Secretary-Treasurer's Office  
**RECEIVED**  
OCT 01 2010



4. If there are no changes to the enclosed list, sign the Declaration at the bottom of this notice and return it to us.

### What Happens If You Don't Provide This Information?

If you do not submit the information required, your group exemption letter will be terminated. Your subordinates will have to file annual income tax returns. To reactivate the ruling, you will have to submit a new application for recognition of tax-exempt status for the group and pay the applicable user fee.

### How Can You Get Forms, Instructions and Publications?

Forms, instructions and publications are available on our website at [www.irs.gov](http://www.irs.gov) or by calling the IRS Forms Distribution Center at 1-800-TAX-FORM (1-800-829-3676) (toll-free). Publication 557, Tax-Exempt Status for Your Organization, will assist you with tax-exempt organization questions. For more information about group exemption rulings and procedures, see the Publication 4573, Group Exemptions.

### Where Should You Send the Information?

Mail your updated listing or signed Declaration (see the bottom of this page ) to:

Department of Treasury  
Internal Revenue Service  
Ogden, UT 84201-0023

### When Is Your Response Due?

The IRS must receive the updated information or signed Declaration 90 days before the end of your annual accounting period. Failure to reply could result in the loss of your group exemption letter.

### How can you get help?

If you have any questions about this notice, write us at the address shown above, or call us at 801-620-6019. If the number is outside your local calling area, you will incur a long-distance charge.

Tear off Stub

BODCD-TE

Mail Stop 6273

## DECLARATION

CP Number: CP 119  
Notice Date: 10-12-2010  
EIN: 53-0114650

I declare that I have examined the subordinate listing referred to in this notice and, to the best of my knowledge, no subordinate names or addresses have changed and no subordinates were added or deleted from our group.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Title \_\_\_\_\_

Department of Treasury  
Internal Revenue Service  
Ogden, UT 84201-0023

NATIONAL ASSOCIATION OF LETTER CARRIERS  
100 INDIANA AVE NW  
WASHINGTON DC 20001-2144



# National Association of Letter Carriers

**Fredric V. Rolando**  
President

100 Indiana Ave., NW  
Washington, DC  
20001-2144  
202.393.4695  
www.nalc.org

December 29, 2010

Internal Revenue Service  
Ogden, UT 84201

Taxpayer Identification Number: 53-0114650  
Gen Number: 0685  
Tax Period Ending: March 31, 2011

**Timothy C. O'Malley**  
Executive Vice President

**George C. Mignosi**  
Vice President

**Jane E. Broendel**  
Secretary-Treasurer

**Nicole Rhine**  
Asst. Secretary-Treasurer

**Lew Drass**  
Director, City Delivery

**Manuel L. Peralta Jr.**  
Director, Safety & Health

**Myra Warren**  
Director, Life Insurance

**Brian E. Hellman**  
Director, Health Insurance

**Ernest S. Kirkland**  
Director, Retired Members

**Board of Trustees:**

**Larry Brown Jr.**  
Chairman

**Randall L. Keller**  
**Michael J. Gill**

Enclosed is the updated list of the National Association of Letter Carriers' subordinates. Please note there are approximately 173 branches which were merged into another local. Branches which merged into another branch have been crossed off the list and the "surviving" branch's NALC local number noted, as well as in most cases, the IRS number and address of the "surviving" branch.

Sincerely,

Jane E. Broendel  
Secretary-Treasurer

Enclosures