

Internal Revenue Service

Department of the Treasury

District
Director

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Cincinnati, OH 45201

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Person to Contact:
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Telephone Number:
(513) 684-3957
Refer Reply to:
EP/EO
Date:
December 24, 1990
Federal Identification Number:
23-1283161

Dear Sir or Madam:

We have received your request for a copy of your determination letter.

Our records show that we issued a determination letter October 27, 1952, which recognized your organization as exempt from Federal income tax under section 101(3) of the Internal Revenue of 1939 which corresponds to 501(c)(8) of the 1954 Internal Revenue Code.

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)(8) of the Code.

You and your subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. 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, when a return is filed late, unless there is reasonable cause for the delay.

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, Exempt Organization Business Income Tax Return. 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.

As of January 1, 1984, unless specifically excepted, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

