

Internal Revenue Service

Department of the Treasury

District
Director

1100 Commerce St., Dallas, Texas 75242

Person to Contact:

L. O'Bryant

Telephone Number:

(214) 749-3693

Refer Reply to:

EO:2:309:FL DAL:EO:78-1185

Date:

JUL 27 1978

Green Country Soccer Association
4232 E. 52nd Place
Tulsa, Oklahoma 74135

Gentlemen:

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)(3) of the Internal Revenue Code.

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(3) 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)(3) of the Code.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

Donors may deduct contributions to you and your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You and your exempt subordinates whose yearly gross receipts normally are more than \$5,000 are required to file Form 990, Return of Organization Exempt from Income Tax, by the 15th day of the fifth month after the end of the annual accounting period unless you include the subordinates in a group return. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.