



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

NYC FORM
3-12B
(REV. 5-60)

DISTRICT DIRECTOR

P. O. Box 8, Village Station
New York 14, New York.

March 2, 1961

IN REPLY REFER TO
AU:F:PEO
117
E-61-EO-31

Council for the Advancement of Science
Writing, Inc.
c/o Department of Journalism
New York University
Washington Square
New York, New York.

Purposes of organization:
Charitable, Educational and
Scientific.

Gentlemen:

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 501(c)(3) of the Internal Revenue Code, as it is shown that you are organized and operated exclusively for above purposes.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purpose for which you were organized, or your method of operation. Any such changes should be reported immediately to our office, Attention: AU:F:PEO in order that their effect upon your exempt status may be determined. Your responsibility in regard to Forms 990-A is as checked below:

- You are required, however, to file information returns, Forms 990-A, annually, with the District Director so long as this exemption remains in effect. This form may be obtained from the District Director and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.
- It will not be necessary for you to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as you come within the specific exceptions contained in section 6033(a) of the Code.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 170 of the 1954 Code.

Bequests, legacies, devises or transfers to or for your use are deductible in computing the value of the taxable estate of a decedent for Federal estate tax purposes in the manner and to the extent provided by sections 2055 and 2106(a)(2) of the 1954 Code. Gifts of property to you are deductible in computing net gifts for Federal gift tax purposes in the manner and to the extent provided by sections 2522(a)(2), 2522(b)(2) and (3) of the Code.

No liability is incurred by you for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you have filed a waiver of exemption certificate in accordance with the applicable provisions of such Act. In the event you desire social security coverage for your employees but have not filed a waiver certificate you should take the matter up with this office. Tax liability is not incurred by you under the Federal Unemployment Tax Act by virtue of section 3306(c)(8) of such Act.

Despite your exemption from income tax, you are required to report income tax withheld on Employment Tax Form 941 if you pay wages as defined in Section 3401 to any employee. If you have not obtained an employer's identification number the enclosed Form SS-4 should be completed and returned so that proper tax reporting may be forwarded. To 484 Lexington Avenue, New York 17, New York, Attention: C:S:R.

This exemption is applicable to Federal income taxes only. Any questions with respect to taxes levied under other sub-titles of the Code should be submitted to this office.

Very truly yours,

/s/ Kenneth W. Moe
Kenneth W. Moe
District Director

Enclosure:
Form 33-4