

Internal Revenue Service

Department of the Treasury

MAR 12 1987

Washington, DC 20224

Mr. Hunter Hurst
The National Center for
Juvenile Justice
701 Forbes Avenue
Pittsburgh, PA 15219

Person to Contact:
C. Davis
Telephone Number:
(202) 566-6222
Refer Reply to:
OP:E:O:D
Date:

MAR 10 1987

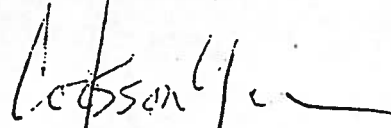
Dear Mr. Hurst:

This is in response to your inquiry of February 13, 1987, regarding the tax-exempt status of The National Council of Juvenile and Family Court Judges.

Our records currently reflect that the above mentioned organization was granted tax-exempt status in March of 1975 under the provisions of 501(c)(3) of the Internal Revenue Code.

Your interest in this matter is appreciated.

Sincerely yours,



Cookson Yu
Acting Chief
Employee Plans and
Exempt Organizations
Determination Branch

Internal Revenue Service

District
Director

► National Council of Juvenile and
Family Court Judges
University of Nevada
P.O. Box 8978
Reno, NV. 89507

Department of the Treasury

P.O. Box 36001
450 Golden Gate Avenue
San Francisco, Calif. 94102

Person to Contact: Karen Winslow

Telephone Number: (415) 556-4716

Refer Reply to: EP/EO:Service Unit

Date: MAY 26 1978

Gentlemen:

This letter is in reference to your request of May 23, 1978
for an updated determination letter.

According to our records, your organization was granted exemption from
Federal income tax as a 170(b)(1)(a)(vi) type organization
described in section 501(c)(3) of the Internal Revenue
Code on March 28, 1975. Because you are an organization
of the described in section 501(c)(3) we have
determined that you are not a private foundation within the meaning
of section 509(a) of the Internal Revenue Code.

Sincerely yours,

B.L. Brooks

B.L. Brooks
Chief, Service Unit

Address any reply to: P.O. Box 36012 San Francisco, Calif. 94102

Department of the Treasury

EXEMPT ORGANIZATIONS
44 MONTGOMERY ST., SUITE 2375
SAN FRANCISCO, CALIFORNIA 94104

District Director

Internal Revenue Service

Date:

March 28, 1975

In reply refer to:

L-178, Code 428

EO-2:D:Bohns

SF:EO:75-2hh

(415) 556-7963

National Council of Juvenile Court
Judges
Judicial College Building, Rm. 118
University of Nevada
Reno, Nevada 89507

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Donors may deduct contributions to you 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.

If your purposes, character, or method of operation is changed, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

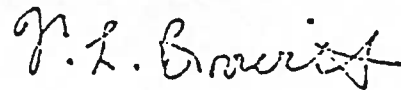
If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

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. 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.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,



District Director