



U. S. TREASURY DEPARTMENT
 INTERNAL REVENUE SERVICE
 DISTRICT DIRECTOR
 SAN FRANCISCO 2, CALIF.
 100 McAllister Street
 February 16, 1959

Fed ID
 94-6099633
 For your files,
 Raffner
 2-1-59

IN REPLY REFER TO
 ROSF FL-105
 A:F:PEO: TJM
 Rm. ~~1603~~ 1603
 SF-EO-59-41

- The Marin (California) Branch of the American Association of University Women, Inc.
 c/o H. F. Green, Attorney
 64 Pine Street
 San Francisco 11, California

Mesdames:

Your application for exemption from Federal income tax as an organization described in section 501(c)(4) of the Internal Revenue Code of 1954 has been considered.

The information submitted shows that you were incorporated November 26, 1958 under the laws of the State of California as the successor to an unincorporated association formed in 1933. Your purposes, briefly stated, are to unite the alumnae of colleges and universities which have been approved by the American Association of University Women; to participate in the development and promotion of the policies and programs of said Association; and to concentrate and increase your members' influence in the community for the solution of social and civic problems.

It is the determination of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(4) of the Internal Revenue Code of 1954.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the District Director of Internal Revenue at the address shown above, in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990, annually with the District Director of Internal Revenue at the address shown above, 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 accounting period. Failure to file the required information return or to otherwise comply with the provisions of section 6033(a) of the Code and regulations applicable thereto may result in the termination of your exempt status.

The changes referred to in paragraph four of this letter include any changes from your activities as reported and have particular reference to engaging in activities of a commercial nature as provided in paragraph 2 of your second article of incorporation.

Very truly yours,

Geir Klaboe

Geir Klaboe
 Acting Chief, Audit Division

also
 TJM/wa