INTERNAL REVENUE SERVICE DISTRICT DIRECTOR G.P.O. BOX 1680 BROOKLYN, NY 11202

Dates

1 8 1996

SAKHI FOR SQUTH ASIAN WOMEN of Speaker Contact Person: Da seasing residue soldes and PO 80X 20208 GREELEY SQUARE STATION NEW YORK: NY 10001-0006 Contact felephone Number: 10001-0006

Employer Identification Number: 13-3393306

Case Number:

december this latter could 8219/0611 vancoed

ROBERT A. ZARNY

(/18) 488-2219 minds one reduce enoughled

Our Letter Oated:

May 17, 1991

Addandum Applies:

Na

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private (oundation until the expiration of your advance ruling period,

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Cased on the information you submitted, we have determined that you are not a private foundation within the meaning of section 609(a) of the Code because you are an organization of the type described in section 809(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for or was aware of the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status; or if he or she acquired knowledge that the Internal Revenue Bervice had given notice that you would no longer be classified as a section 509(a)(1) organization,

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

You are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000; see the instructions for Form 970, 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. A penalty of \$10 a day is charged when a return is filed late; unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this lotter.

~?...

SAKHI FOR SOUTH ASIAN WOMEN I DE SOUTH ASIAN WOMEN

AGRECE EL

- 0201 1 1 FSG. 1

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records, MAISA MIUUS ART IN ART A TABBO MOLITATE BRAUGE VALIBARD 80000 NOR DE

If you have any questions, please contact the person whose name and telephone number are shown above.

Bur Labbor Oateds

1991 (T) velisincerely yours:

time I goA

Herbert J. Huff

Sear Applicants

District Director

This modifies our letter of the above date in which we stated that you would be treated as an organization that it not a private looperties until the expression of your advance reling period.

Your example status under section 501(a) of the lateral Revenue Code in an organization described in section 501(a) (a smill in offerth. thread on the information you submitted we have a termined that you are not a private foundation within the meaning of section 509(a) of the find because you are an organization of the type discribed in section 500(a) (1) and 1/0(b) (1) (n) (vi);

Grantors and contributors may rely on this determination unless the Internal Sevenue Service publishes notice to the contrary. However, if you lose your section 50V(a)(1) status, a grantor or contributor may not rely an this determination if he or she was in part responsible for; or was apace of the act or ferfure to act, or the substantial or material change on the port of the organization that resulted in your loss of such status; or if he or she acquired knowledge that the Internal Revenue Service had given notice that you sould no longer be classified as a section 50V(a)(1) organization.

As of January 1, 1984, you are liable for times under the Federal Localizations Act (secret Security times) on fragmeration of 100 of more you pay to each of your mapleyees during a calcular year. You are not interfered by the test and the federal linearloyment like Act (EUIA).

You the required to file form \$70 only it your gross recorpts each year are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000, we the instructions for Form \$20, If a return is required, it such be filed by the 15th day of the 15th apush after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed lates unless there is reacoustic current or the second accounting the penalty charged cannot exceed \$11000 or 5 percent of your gross receipts for the years whichever is less. This penalty way also be where your return is not complete to please by sure your return is complete before you file it.

. If we have indicated in the nearing of this lotter that an addendua appriess the addendua enclosed in in latential eart of this latter.