

SIMON PRESANT
COUNSELLOR AT LAW
55 LIBERTY STREET
NEW YORK, N. Y. 10005

RECTOR 2-6858

SIMON PRESANT
HOWARD B. PRESANT

January 2, 1970

Mr. Paul Lublin
c/o General Telephone & Electronics Laboratories, Inc.
208-20 Willets Point Blvd.
Bayside, New York 11360

Dear Paul:

I this day received a determination letter from the District Director of Internal Revenue (Manhattan) granting 501 (c)(3) (Tax exempt) status to The Electron Probe Analysis Society of America, Inc. I am sending a copy of this letter to Mr. Arthur A. Chodos to advise him of the issuance of the determination letter and also to request that a financial statement be prepared for the calendar year 1969.

I suggest that we treat the period September 20, 1968 to December 31, 1968, as an extension of the operations of the Society (unincorporated) and that we consider the commencement of the financial activities of the incorporated Society as commencing from January 1, 1969, in accordance with the determination letter, which lists an accounting period ending with the end of the calendar year to wit: December 31st.

As you already know, the form filed for a 501 (c)(3) tax exempt organization is form 990A which is required to be filed on or before the 15th day of the fifth month after the close of the accounting period. I would suggest that as this is the first year for which a return is to be filed, that I be supplied with the financial statement in February or March of 1970, so that I may examine same and prepare a return for signature.

Wishing you a happy and prosperous New Year, I remain

Sincerely yours,


Howard B. Presant

HBP/bd
Enc.

cc: Mr. Arthur A. Chodos
P.O. Box 5423
Pasadena, California 91107

Address any reply to:

P.O. Box 3100, Church St. Sta., New York, N.Y. 10008

Department of the Treasury

District Director
Internal Revenue Service

Date:

In reply refer to:

~~December 29, 1969~~ ~~AM:FC07:CB~~
M-69-EO-884 264-3249



The Electron Probe Analysis Society
of America, Inc.
c/o Simon Present, Esq.
55 Liberty Street
New York, N.Y. 10005

Purpose: Charitable
Address Inquiries and File Returns with District
Director of Internal Revenue: Manhattan

Form 990-A Required: Yes No
Accounting Period Ending: December 31

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code. Any changes in operation from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. Our determination as to your liability for filing the annual information return, Form 990-A, is set forth above. That return, if required, must be filed on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

Contributions made to you are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of section 2055, 2106 and 2522 of the Code.

You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to this office, as should any questions concerning excise, employment or other Federal taxes.

This is a determination letter.

Very truly yours,

cc:

Mr. Simon Present, Esq.
55 Liberty Street
New York, N.Y. 10005

/s/

Edw. J. Fitzgerald, Jr.
District Director

FORM L-178 (REV. 8-66)