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Internal Revenue Service

Washington, D.C. 20224

Determin. (undated)

received 4/11/80

Department of the Treasury

CR/12/12

Date:

Internal Revenue Code:

Section 501(c)(6)

Key District:

Philadelphia

Employer Identification Number:

51-0225481

Accounting Period Ending:

August 31

In Reply Refer to:

E:EO:T:R:1:3

Person to Contact: 202-959-2023
202-959-2023

Contact Telephone Number:

International Fine Particle
Research Institute, Inc.
3425 Hillock Lane
Wilmington, DE 19808

Dear Applicant:

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 the provisions of the Internal Revenue Code section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who earns \$50 or more during a calendar quarter. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee who earns \$50 or more during a calendar quarter if, during the current or preceding calendar year, you have one or more employees at any time in each of 20 calendar weeks or pay wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to your key District Director.

If your purposes, character, or method of operations change, please let your key district know so that office can consider the effect of the change on your exempt status. Also, you should inform your key District Director of all changes in your name or address.

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$10,000. 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. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

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