

Internal Revenue Service

Department of the Treasury

RECEIVED JUL 29 1991

District Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

▷ Delaware Nurses Association
2634 Capitol Trail, Suite A
Newark, Delaware 19711-7263

Person to Contact:
EP/EO Tax Examiner

Telephone Number:
(301) 962-6058

Refer Reply to:

EP/EO:TPA
Room 1618

Date: July 24, 1991

Dear Sir/Madam:

This is in response to your inquiry dated July 1, 1991, requesting verification of your tax-exempt status.

Our records show that your organization was granted exemption from Federal Income Tax under section 501(c)(6) of the Internal Revenue Code effective June, 1958.

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 \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

A copy of our letter certifying the status of the organization is not available, however this letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely yours,

H. J. Hightower
District Director