

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 2508, Cincinnati, OH 45201

United States Master Swimming Inc.  
1800 First National Bank Center  
Cincinnati, Ohio

Person to Contact:  
Joseph Russo  
Telephone Number:  
513-684-3578  
Refer Reply to:

EP/EO  
Date:

APR 11 1985

Dear Sir or Madam:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal income tax as organizations of the type described in section 501(c)(3) of the Internal Revenue Code of 1954.

Our records show that you were recognized as exempt from Federal income tax under section 501(c)(3) of the Code. The exemption letter remains in effect.

Based on the information supplied, we recognize your named subordinates on the list you submitted, as exempt from Federal income tax under section 501(c)(3) of the Code effective as of January 2, 1985.

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2) of the Code.

Donors may deduct contributions to your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of section 2055, 2106, and 2522 of the Code.

You and your exempt subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organizations Exempt from Income Tax, by the 15th day of the fifth month after the end of those subordinates that authorize you in writing to include them in that return. This would be in addition to your separate return. 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 and your exempt subordinates are not required to file Federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your subordinates present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

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).

Each year, at least 90 days before the end of your accounting period, please send the items listed below to the Internal Revenue Service address indicated for your location.

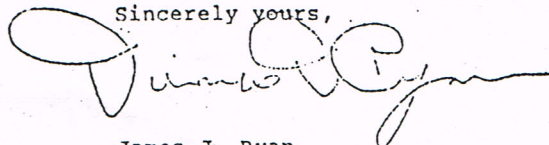
1. A statement describing any changes during the year in the purposes, character, or method of operation of your Subordinates.
2. A list showing the names, mailing addresses (including postal zip codes), actual addresses if different, and employer identification numbers of subordinates that during the year:
  - a. Changed names or addresses;
  - b. Were deleted from your roster; or
  - c. Were added to your roster.
3. For subordinates to be added attach:
  - a. A statement that the information on which your present group exemption letter is based applies to the new subordinates.
  - b. A statement that each has given you written authorization to add its name to the roster;
  - c. A list of those to which the Services previously issued exemption rulings or determination letters;
  - d. A statement that none of the subordinates are private foundation as defined in section 509(a) of the Code; and
  - e. The street address of subordinates where the mailing address is a P. O. Box.
4. In the event that any subordinate is a school claiming exemption under section 501(c)(3), contact the District Director at the address shown in the heading of this letter so that you can be notified of any additional requirements for schools.
5. If applicable, a statement that your group exemption roster did not change during the year.

The above information should be sent, "Attention: Entity Control Unit," to the Internal Revenue Service Center, Cincinnati, Ohio 45999.

The Service Center will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income tax return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

If you have any further questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



James J. Ryan  
District Director