

Internal Revenue Service

Department of the Treasury

District
Director

Person to Contact: EO:TPA

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PARENTS ASSOCIATION FOR CEREBRAL
PALSY CHILDREN AND ADULTS
C/O BEVERLY GLEASON
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OAK LAWN IL 60453-1749

Refer Reply to: 92-2797

Date: August 27, 1992

RE: EXEMPT STATUS
EIN: 36-2182090

This is in response to the letter, dated August 12, 1992, regarding your status as an organization exempt from Federal income tax.

Our records indicate that a ruling letter was issued in December, 1952, granting your organization an exemption from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. Our records also indicate that your organization is not a private foundation but one that is described in Section 509(a)(2) of the Internal Revenue Code.

Contributions made to you are deductible by donors in computing their taxable income in the manner and to the extent provided in Section 170 of the Internal Revenue Code.

If your gross receipts each year are normally \$25,000 or more, you are required to file Form 990, Return of Organizations Exempt from Income tax by the fifteenth day of the fifth month after the end of your annual accounting period.

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 F-990-T.

If any question arises with respect to your status for Federal income tax purposes, you may use this letter as evidence of your exemption.

This is an advisory letter.

Sincerely yours,

R.S. Wintrode, Jr.
District Director