

Internal Revenue Service
District Director

Department of the Treasury

31 HOPKINS PLAZA
BALTIMORE, MD 21201

Date: **NOV 20 1987**

NORFOLK CITY UNION OF THE KINGS
DAUGHTERS INC
500 W OLNEY ROAD
NORFOLK, VA 23507

Employer Identification Number:
54-1283946
Contact Person:
C FRANK
Contact Telephone Number:
(301) 962-4773

Caveat Applies:
Yes

Dear Applicant:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 509(a)(1) and 170(b)(1)(A)(vi).

Your exempt status under section 501(c)(3) of the Code is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This supersedes our letter dated April 28, 1987.

Because this letter could help resolve any questions about your foundation status, you should keep it in your permanent records.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,



Teddy R. Kern
District Director

CAVEATS

For tax years ending before December 31, 1982, you must file Form 990, Return of Organization Exempt from Income tax, only if your gross receipts each year are normally more than \$10,000. For tax years ending on and after December 31, 1982, you are required to file Form 990 only if your gross receipts are normally more than \$25,000. For guidance in determining whether your gross receipts are 'normally' more than \$25,000, see the instructions for the 1982 Form 990. 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 \$10.00 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for delay.

Beginning January 1, 1984, unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (Social Security taxes) for each employee who is paid \$100 or more in a calendar year.