

This letter verifies that the Sierra Club is a tax-exempt organization. It is useful to Chapters and Groups applying for mailing permits, opening checking and savings accounts (banks may waive service fees to tax-exempt organizations), and procuring sales tax permits.



P O Box 36040, San Francisco, Calif. 94102

US Treasury Department

District Director

Internal Revenue Service

Date

In reply refer to: JCB:5102

December 23, 1968 L-179, Code 414

Sierra Club
1050 Mills Tower
San Francisco, California 94104

I. R. Code: Section 501(c): (4)
Address Inquiries and File Returns with District
Director of Internal Revenue: San Francisco, California
Accounting Period Ending: December 31

Gentlemen:

SF:EO:68-765

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above. Any changes in operations from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. You are required to file an information return, Form 990, annually on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

You are liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes); and for the tax imposed under the Federal Unemployment Tax Act if you have four or more individuals in your employ.

Any questions concerning excise, employment or other Federal taxes should be submitted to this office.

This is a determination letter.

Very truly yours,

Joseph M. Cullen

Joseph M. Cullen
District Director

cc: Gary J. Torre, Attorney

VL, VII, 13