

Internal Revenue Service

Department of the Treasury

Date: May 1, 2003

**P.O. Box 2508
Cincinnati, OH 45201**

MAY 05 2003

Society of Professional Journalists
3909 N. Meridian St.
Indianapolis, IN 46208-4045

Person to Contact:

Judy Simonson 31-04016
Customer Service Specialist

Toll Free Telephone Number:

8:00 A.M. to 6:30 P.M. EST
877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

36-2037874

Group Exemption Number:

0423

Dear Sir or Madam:

This is in response to your request of May 1, 2003 regarding a copy of your organization's group exemption letter.

In May 1961 we issued a determination letter, which recognized your organization as exempt from Federal income tax under Section 501(c)(6) of the Internal Revenue Code. Based on the information supplied, we also recognized the subordinates named on the list your organization submitted as exempt from Federal income tax under 501(c)(6) of the Code.

Your organization and each of its subordinates are required to file Form 990, *Return of Organization Exempt from Income Tax*, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more to each of the organization's employees during a calendar year. Your organization and its subordinates are also liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Your organization and its 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. If subject to this tax, the organization must file an income tax return on Form 990-T, *Exempt Organization Business Income Tax Return*. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Each year, at least 90 days before the end of your organization's annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown at the end of this letter.

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1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal Zip Codes), actual addresses if different, and employer identification numbers of subordinates that:
 - a. Changed names or addresses;
 - b. Were deleted from the roster; or
 - c. Were added to the roster.
3. For subordinates to be added, attach:
 - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
 - b. A statement that each has given your organization written authorization to add its name to the roster;
 - c. A list of those to which the Service previously issued exemption rulings or determination letters;
 - d. The street address of subordinates where the mailing address is a P.O. Box; and
4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.

The above information should be sent to the following address:

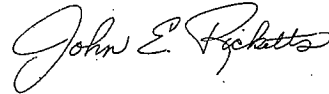
Internal Revenue Service Center
Attn: Entity Control Unit
Ogden, UT 84409

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The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script that reads "John E. Ricketts".

John E. Ricketts, Director, TE/GE
Customer Account Services