

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
G.P.O. BOX 1680  
BROOKLYN, NY 11202

DEPARTMENT OF THE TREASURY

1992 AUG 7 1992

Date: AUG - 7 1992

Employer Identification Number:  
04-3091125

Contact Person:  
ROBERT F BURNS

Contact Telephone Number:  
(718) 488-2325

THE COUNTRY DANCE AND SONG  
SOCIETY INC  
17 NEW-SOUTH STREET  
NORTHAMPTON, MA 01060

Addendum Applies:  
Yes

Dear Applicant:

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

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

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations that you operate, supervise, or control, and that 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.

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$10 a day when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$5,000 or 5 percent of gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them. Please advise your subordinates that, if they receive a Form 990 package in the mail, they should file the return even if their gross receipts do not exceed the \$25,000 minimum. If not required to file, a subordinate should simply attach the label provided, check the box in the heading to indicate that its annual gross receipts are normally \$25,000 or less, and sign the return. This will allow us to update our records to show that the subordinate is not required to file and to delete that subordinate from the list of

Letter 2419(DO/CG)

THE COUNTRY DANCE AND SONG

organizations that will receive Form 990 packages in future years.

Your 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, each of your subordinates is liable for social security taxes under the Federal Insurance Contributions Act on remuneration of \$100 or more they pay to each of their employees during a calendar year. Your subordinates 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 annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

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, since your previous report:
  - a. Changed names or address;
  - 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 Service previously issued exemption rulings or determination letters;
  - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
  - e. The street address of each subordinate whose mailing address is a P.O. Box; and
  - f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of

THE COUNTRY DANCE AND SONG

the Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did not change since your previous report.

The service center that processes your returns will send you a Group Exemption Number. Your subordinates 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 Returns, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number. \*

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

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

Sincerely yours,

  
Eugene D. Alexander  
District Director

Enclosure(s):  
Addendum



Department of the Treasury  
Internal Revenue Service

JUN 11 1993

HOLTSVILLE, NY 11742

In reply refer to: 1916504085  
June 09, 1993 LTR 1169C  
04-3031125 0000 00 000

04060

COUNTRY DANCE & SONG SOCIETY INC  
ATTN: CAROLINE BATSON ADM ASST  
17 NEW SOUTH ST  
NORTHAMPTON MA 01060-4073-171

Employer Identification Number: 04-3031125  
Group Exemption Number: 9228  
Name of Organization: COUNTRY DANCE & SONG SOCIETY INC  
Tax Period:  
Form: 990 & 990T

Dear Caroline Batson:

Thank you for your inquiry dated May 06, 1993.

We have assigned you a Group Exemption Number (GEN) of 9228. Please give this number to your subordinates because they will have to include it on any Forms 990 or 990EZ, Return of Organization Exempt From Income Tax, they may be required to file. Also, it is important for you and your subordinates to include this number for identification whenever you correspond with IRS. PLEASE REMEMBER: This four-digit Group Exemption Number is used for purposes different from the nine-digit Employer Identification Number that was assigned to your organization.

Whenever you write, please include your telephone number, the hours you can be reached, and this letter. You may also want to keep a copy of this letter for your records.

Your Telephone Number ( ) \_\_\_\_\_ Hours \_\_\_\_\_

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

Robert C. Pulick  
Chief, Accounting Branch

Enclosure(s):  
Copy of this letter

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
G.P.O. BOX 1680  
BROOKLYN, NY 11202

DEPARTMENT OF THE TREASURY

**AUG 30 1993**

Date:

**AUG 24 1993**

COUNTRY DANCE AND SONG SOCIETY INC  
17 NEW SOUTH STREET  
NORTHAMPTON, MA 01060

Employer Identification Number:

04-3031125

Case Number:

113218044

Contact Person:

TARA MCGOWAN

Contact Telephone Number:

(718) 488-2214

Our Letter Dated:

9-20-90

Addendum Applies:

Yes

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

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).

You are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. For guidance in determining whether your gross receipts are "normally" more than \$25,000, see the instructions for 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. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

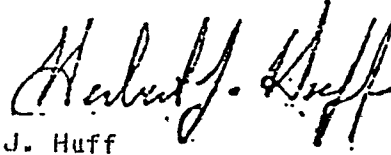
Letter 1050 (DO/CG)

COUNTRY DANCE AND SONG SOCIETY INC

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

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

Sincerely yours,



Herbert J. Huff  
District Director

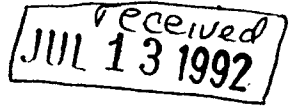
Enclosure:  
Addendum

Internal Revenue Service  
District Director

Department of the Treasury

Post Office Box 1680, GPO  
Brooklyn, NY 11202

Date: JUL 08 1992



The Country Dance Society, Inc.  
17 New South Street  
Northampton, MA 01060-4012

Person to Contact:  
Robert Burns  
Contact Telephone Number: (718) 488-2325  
Refer Reply To:  
EO: 7236  
Internal Revenue Code:  
Section 501(c)(3)  
Date of Exemption Letter:  
May, 1979

Gentlemen:

We are in receipt of advice that you have merged your organization, The Country Dance Society, Inc. (EIN 13-5562206) into The Country Dance and Song Society, Inc. (EIN 04-3031125) effective as of February 22, 1991.

Accordingly, our exemption letter issued to the Country Dance Society, Inc. on the date shown above holding you to be exempt from Federal Income Tax under the provisions of Section 501(a) of the Internal Revenue Code is terminated as of the date of merger.

After this date, contributions by donors will no longer be deductible under Section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are not deductible for Federal estate and gift tax purposes under Section 2055, 2106, and 2522 of the Code.

In accordance with the provisions of IRC 6104(c) the appropriate state officials will be notified of this action.

This is a determination letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Eugene D. Alexander".

District Director

cc: State Attorney General

Michael Melford  
c/o Kassler and Fever  
85 Devonshire Street  
Boston, MA 02109