



U. S. TREASURY DEPARTMENT

WASHINGTON 25

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

T:S:EO 4  
RO'B

APR 5 - 1954

Fountain Pen and Mechanical Pencil  
Manufacturers Association, Inc.  
1426 G Street, N. W.  
Washington 5, D. C.

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(7) of the Internal Revenue Code.

Accordingly, you are not required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the Director of Internal Revenue for your district in order that their effect upon your exempt status may be determined.

You are required, however, to file an information return, Form 990, annually, with the Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from the Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

The Director of Internal Revenue for your district is being advised of this action.

Very truly yours,

Norman A. Sugarman

Assistant Commissioner

By

*R. C. Dunlop*  
Chief, ~~Head~~, Exempt Organization Branch  
~~Special Technical Services Division~~  
Tax Rulings Division