



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON 25, D. C.

AUDIT DIVISION

KRM
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IN REPLY REFER TO
TITLE: 1
TBO

NOV 14 1961

American Institute of Plant Engineers
4 West Northcut Highway
Arlington Heights, Illinois

I. R. CODE
SECTION 501(c) (6)
ADDRESS INQUIRIES & FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE
Chicago, Illinois
ACCOUNTING PERIOD ENDING
December 31

Gentlemen:

Based upon the evidence submitted, it is held that you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to your District Director.

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 and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to your District Director for consideration of their effect upon your exempt status. You should also report any change in your name or address. You are required to file an information return, Form 990, annually, after the close of your annual accounting period, indicated above.

Your District Director is being advised of this action.

RECEIVED

NOV 17 1961

District Director of Internal Revenue
D: AUD: SER: C&F

Very truly yours,

(signed) J. F. Worley
Chief, Exempt Organizations Branch

cc: DD, Chicago (2)
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