

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

▷ Coalition of Publicly Traded
Partnerships
1625 K Street, N.W.
Suite 200
Washington, DC 20006

Person to Contact: **Jim Fillmore**

Telephone Number: (202) 566-3893

(202) 566-3495

Refer Reply to:

E:EO:R:1-3-RCL

Date:

JUN 21 1988

Internal Revenue Code: 501(c)(6)
Key District: Baltimore
Employer Identification Number: 52-1527852
Accounting Period Ending: May 31

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under the provisions of the Internal Revenue Code section indicated above.

Unless specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) for each employee who is paid \$100 or more in a calendar year. Also, if you paid wages of \$1,500 or more during any calendar quarter in the current or preceding calendar year, or if at any time you had one or more employees in any 20 calendar weeks then, unless specifically excepted, you must pay tax under the Federal Unemployment Tax Act for each employee who earns \$50 or more during a calendar quarter.

If your purposes, character, or method of operations change, please let your key district know so that office can consider the effect of the change on your exempt status. Also, you should inform your key District Director of all changes in your name or address.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$25,000. If your gross receipts are not normally more than \$25,000 we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first tax year. Thereafter, you will not be required to file a return until your gross receipts normally exceed the \$25,000 minimum. For guidance in determining if your gross

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receipts are "normally" not more than the \$25,000 limit, see the instructions for the 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. There is a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless you establish, as required by section 6652(d)(1) of the Code., that the failure to file timely was due to reasonable cause.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513.

Please show your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

Membership dues are not deductible by your members under section 162 of the Code to the extent that they are used in connection with any attempt to influence the general public, or segments thereof, with respect to legislative matters, elections, or referendums.

We are informing your key District Director of this action. Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter. For other matters, including questions concerning reporting requirements, please contact your key District Director.


Sincerely yours,

Conrad Rosenberg

Conrad Rosenberg
Chief, Exempt Organizations
Rulings Branch 1

OGDEN UT 84201-0046

In reply refer to: 0423374742
Dec. 18, 2009 LTR 252C E0
52-1527852 000000 00
00005166
BODC: TE


NATIONAL ASSOCIATION OF PUBLICLY
TRADED PARTNERSHIPS
1801 K ST NW STE 500
WASHINGTON DC 20006-1320

Taxpayer Identification Number: 52-1527852

Dear Taxpayer:

Thank you for the inquiry dated Nov. 24, 2009.

We have changed the name on your account as requested. The number shown above is valid for use on all tax documents.

If you need forms, schedules, or publications, you may get them by visiting the IRS website at www.irs.gov or by calling toll-free at 1-800-TAX-FORM (1-800-829-3676).

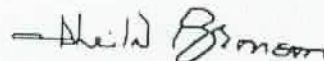
If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include this letter and, in the spaces below, give us your telephone number with the hours we can reach you. Also, you may want to keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

Sincerely yours,



Sheila Bronson
Dept. Manager, Code & Edit/Entity 3

Enclosure(s):
Copy of this letter