

Address any reply to: 1100 Commerce St., Dallas, Tex. 75202

Department of the Treasury

District Director

Internal Revenue Service

Date:

MAY 30 1972

In reply refer to:

A:EO:NJH:309

DAL-EO-72-308



Chicanos Unidos - Campesinos, Inc.
309 East 4th Street
P. O. Box 588
Muleshoe, Texas 79347

Accounting Period Ends: December 31

Gentlemen:

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 section 501(c)(3) of the Internal Revenue Code.

We have further determined you can reasonably be expected to be an organization of the type described in sections 170(b)(1)(A)(vi) and 509(a)(1). Accordingly, for your first two tax years, you will be treated as an organization which is not a private foundation.

At the end of your first two tax years, however, you must establish with the Internal Revenue Service that for such two years you were in fact an organization of the type described in section 170(b)(1)(A)(vi). If you establish this fact with the Service, you will be classified as a section 509(a)(1) organization for all purposes beginning with the first day of your third tax year and you must normally meet the requirements of section 170(b)(1)(A)(vi) thereafter. If, however, you do not meet the requirements of section 170(b)(1)(A)(vi) for your first two tax years, you will be classified as a private foundation as of the first day of your third tax year. Furthermore, you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation for your first two tax years, unless notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin. However, a grantor or donor may not rely on such determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

(OVER)

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible under sections 2055, 2106, and 2522 of the Code.

If your sources of support, or your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your status. Also, you must inform us of all changes in your name or address.

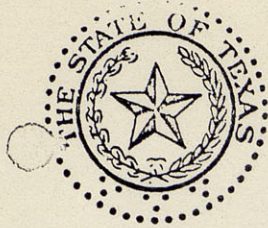
If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of the annual accounting period indicated above. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

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 of the Code.

This is a determination letter.

Sincerely yours,

Ellis Campbell, Jr.
District Director



Comptroller of Public Accounts
State of Texas
Austin

ROBERT S. CALVERT
COMPTROLLER

February 10, 1972

Chicanos Unidos - Campesinos, Inc.
P. O. Box 588
Muleshoe, Texas 79347

Attention: Mr. Alberto Daniel

Charter No. 298,041

Gentlemen:

According to the purposes outlined in the Articles of Incorporation of this corporation submitted to this office for review together with an outline of the activities in carrying out the authorized purposes, it has been determined that the corporation qualifies for an exemption from the franchise tax.

The exemption is effective from and after the date of this determination, February 9, 1972.

Yours very truly,

Robert S. Calvert
Comptroller of Public Accounts

DS:80/f-02

cc: Corporation Division
Secretary of State
Austin, Texas

Address any reply to: 1100 Commerce St., Dallas, Tex. 75202

Department of the Treasury

District Director

Internal Revenue Service

Date: JAN 22 1974

In reply refer to:

A:1227:309:RT

DAL(EO:74-60

MODIFICATION



▷ Chicanos Unidos Campesinos, Inc.
309 East 4th Street
P. O. Box 588
Muleshoe, Texas 79347

Our Letter Dated: May 30, 1972

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

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 Internal Revenue Code, because you are an organization of the type described in section 170(b)(1)(A)(vi) and 509(a)(1).

Grantors and contributors may rely on this determination until the Internal Revenue Service publishes notice to the contrary. However, a grantor or a contributor may not rely on this determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

Sincerely yours,

W. T. Coppinger
District Director