



U. S. TREASURY DEPARTMENT
WASHINGTON 25

*Ruling on 41090
Original in
Treasury's file*

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS ONLY TO
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON 25, D. C.

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Association of Desk and Derrick
Clubs of North America
P. O. Box 2069
Wichita Falls, Texas

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax as an organization described in section 501(c)(6) of the Internal Revenue Code of 1954.

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 District 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 District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from your District 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 District Director of Internal Revenue, Dallas, Texas, is being advised of this action.

Very truly yours,

P. Henry Needham
Chief, Pensions and
Exempt Organizations Branch

J.R. Ruling