

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

Person to Contact:

▷ Assembly of the Sacred Wheel, Inc.
RR#2, Box 511-G
Georgetown, Delaware 19947

D. Daume
Telephone Number: 202-622-8029
Refer Reply to:

Date: CP:E:EO:T:2
APR 11 1995

Employer Identification Number: 51-0349622
Key District: Baltimore
Accounting Period Ending: December 31
Foundation Status Classification: 509(a)(1) and 170(b)(1)(A)(i)
Form 990 Required: No

Dear Applicant:

Based on the 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(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in the section(s) indicated above.

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send a copy of the amended document or bylaws to your key district. Also, you should inform your key district office of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act.

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.