

4/14 Ed Hays will check into this in a few weeks.

THE MATHEMATICAL ASSOCIATION OF AMERICA

Harry M. Gehman  
Executive Director

SUNY at Buffalo (University of Buffalo)  
Buffalo, New York 14214

Raoul Hailpern  
Associate Secretary

September 30, 1964

To the Officers of the Sections of the Association:

You have probably been informed that, at the meeting of section officers held at Amherst last month, I called to the attention of the section officers the fact that each section would eventually be required to file an annual financial report with the U. S. Internal Revenue Service. In particular each section should fill out a form M-0284 as a local affiliate of the Association. Each section should also file a form 990-A annually with the appropriate district director of the Internal Revenue Service.

One of the questions which was raised at Amherst by several section secretaries is whether it would be necessary for each section to apply for exemption from payment of federal income tax or whether the Association's exemption would cover all the sections.

I am happy to report that the Internal Revenue Service has ruled that the Association's letter of exemption dated September 17, 1952 automatically provides exemption for the sections of the Association. Since the sections were included in this ruling, they are not required to apply individually for exemption.

In case you need this information, the Association is exempt under section 501(c)(3) of the Internal Revenue code. The Association is exempt from federal income taxes as an educational organization.

With best wishes, I am

Yours,  
*Harry M. Gehman*

HARRY M. GEHMAN  
Executive Director

HMG:rl  
c.c. Committee on Sections  
Finance Committee  
R. L. Wilder

