

INTERNAL REVENUE SERVICE  
District Director

Department of Treasury

c/o McCaslin Industrial Park  
2 Cupania Circle  
Monterey Park, CA 91754  
Attn:EOG-2

Date: AUG 08 1990

CAPITAL KENNEL CLUB  
OF JUNEAU  
P.O. BOX 021226  
JUNEAU, AK 99802

Employer Identification Number:  
94-3110227  
Case Number:  
950170020  
Contact Person:  
C. MAMLATDARNA  
Contact Telephone Number:  
(213)725-6619

Internal Revenue Code  
Section 501(c)(4)

Accounting Period Ending:  
DECEMBER 31  
Form 990 Required:  
YES  
Caveat Applies:  
NO

Dear Applicant:

Based on information supplied and assuming your operations will be 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 are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment or other Federal taxes, please address them to this office.

If your purposes, character or method of operation change, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name and address.

The heading of this letter indicates whether you must file Form 990, Return of Organization Exempt from Income Tax. If yes is indicated, you are only required to file Form 990 if your gross receipts each year are normally more than \$25,000. 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. The law provides for a

penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay. This penalty may also be charged if a return is not complete. So please make sure your return is complete before filing it.

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 Internal Revenue Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in Code section 513.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

Sincerely yours,  
  
District Director

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