



JAMES G. MARTIN
GOVERNOR

STATE OF NORTH CAROLINA
DEPARTMENT OF REVENUE

P. O. BOX 25000

RALEIGH, N. C. 27640

April 30, 1990

HELEN A. POWERS
SECRETARY

Cumberland County Fire Chiefs' Association, Inc.
c/o 130 Gillespie St.
Fayetteville, North Carolina 28301

Re: Determination of Tax Status

Ladies/Gentlemen:

Thank you for furnishing information concerning the subject corporation's tax status.

This Department has assigned the corporation an exempt status for franchise and income tax purposes under Sections 105-125 and 105-130.11(3), respectively, of the General Statutes of North Carolina. This determination applies only to the organization's status under the corporate income and franchise tax laws, and does not extend to any other laws or taxes administered by the Department of Revenue administering such taxes.

If it becomes subject to the tax on unrelated business income as provided in G. S. 105-130.11(b), it will be required to complete the income tax schedules of Form CD-404 and file the return on or before the 15th day of the fifth month after the close of the income year, subject to any extension of time which may be granted. It is not required to file Form CD-427, Return of Organization Exempt From Income Tax, unless requested to do so at a later date.

This exemption is contingent upon the corporation's operating within the scope of the applicable provisions of the Internal Revenue Code. This exempt status becomes invalid at the same time as, and upon a determination by the Internal Revenue Service that the organization does not qualify for a tax exempt status under the Internal Revenue Code of 1954 or corresponding provisions of any subsequent Federal Tax Laws.

In the event of any change in the Articles of Incorporation, in the nature of the functions for which exemption has been granted, or in the mailing address, this Department should be notified promptly.

Very truly yours,

LARRY D. ROGERS, DIRECTOR
Corporate Income and Franchise Tax Division

Douglas J. Williams
Douglas J. Williams, Administrative Officer
Telephone Number (919) 733-3166

DJW/lty