



**Internal Revenue Service
Washington, DC 20224**

Date: FEB 23 1972 | In reply refer to:
T:MS:EO:R:4

▷ AGC Health Benefit Trust Fund
c/o Western Administration Co. Rm. 210
201 S.W. Arthur St.
Portland, Oregon 97201

Internal Revenue Code: Section 501 (c) (9)
Key District: Seattle
Accounting Period Ending: March 31

JUN 2 1972

Gentlemen:

Based on 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 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). Also, unless excepted, you are liable for tax under the Federal Unemployment Tax Act if, during the current or preceding calendar year, you have one or more employees at any time in each of 20 weeks, or you pay wages of \$1,500 or more in any calendar quarter. Any questions concerning excise, employment, or other Federal taxes should be submitted to your key District Director (identified above).

If your purposes, character, or method of operation is changed, you must let your key District Director know so he can consider the effect of the change on your exempt status. Also, you must inform him of all changes in your name or address.

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$5,000. 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 imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

Re: AGC Health Benefit Trust - 2 -
Fund

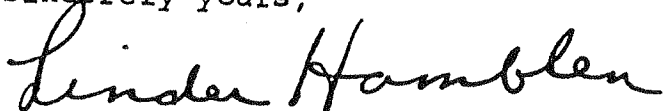
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

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 returns you file and in all correspondence with the Internal Revenue Service.

For guidance in ascertaining whether your organization's programs fall within the general wage and salary standards, see the regulations issued by the Pay Board under the authority of the Economic Stabilization Act of 1970, as amended. We will be pleased to entertain any questions which you may have regarding the economic stabilization program.

We are informing your key District Director of the action. Please keep this ruling in your permanent records.

Sincerely yours,



Director, Miscellaneous and
Special Provisions Tax Division