

## **WNBA Tax-Exempt Status**

WNBA is a tax-exempt, nonprofit organization based on letters retained in the national treasurer's office and delineated below. Chapter treasurers are urged to keep this information in their permanent files and pass it along to incoming presidents and treasurers.

In a letter dated October 11, 1997 and signed by Charles Samra, chief of the Exempt Organization Returns Branch, WNBA received its Group Exemption Number (GETN: 3045) along with an Employer Identification Number (EIN: 36-2095224). Each chapter has a different EIN to use as its own, as follows:

Binghamton	510214674
Boston	510214672
Charlotte	270500807
Dallas	912030555
Detroit	382927229
Los Angeles	510214679
Nashville	510214676
New York	510214673
San Francisco	510214678
Seattle	263638580
Washington, DC	521522430

A second letter dated June 6, 1977 and signed by Clare Shy, acting district director, recognizes WNBA and its subordinates (chapters) as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. The paragraph annotated N.B. has changed, for National at least, to \$25,000 since this letter was sent in 1977.

A third document dated May 31, 2000 and signed Louis I. Payan, chief of accounts services section of the Department of Treasury acknowledges WNBA still retains tax-exempt status. The national treasurer submits a supplemental information form each December to ensure continuance of this status.

This information also establishes that donations made to WNBA are tax-deductible.