

Internal Revenue Service

Washington, DC 20284

Reply refer to: T:MS:EO:R:2

Date
JUN 29 1972

Sigma Delta Epsilon Graduate
Women's Scientific Fraternity)
Incorporated **R.R.** #2, Box 447
Glen Moore, Pennsylvania 19343

DO 23 EIN 24-0825560

Mesdames:

This refers to the information submitted for use in determining your status and the status of your subordinate units for Federal income tax purposes.

Based on the information supplied, we rule that you and your subordinate units named *in* the group exemption roster you submitted are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, as it is shown that you and such listed subordinate units are organized and operated exclusively for educational and scientific purposes.

Accordingly, our ruling letter of April 7, 1944, holding you exempt from Federal income tax under section 501(c)(7) of the Code is hereby revoked.

We have further determined that you and your exempt subordinate units are not private foundations within the meaning of section 509(a) of the Code because you and they are organizations described *in* section 509(a)(2) of the Code.

If the gross receipts annually are normally more than \$5,000 for you and your exempt subordinate units, you and they are required to file Form 990, Return Of Organization Exempt From Federal Income Tax by the 15th day of the fifth month after the end of your and their annual accounting period, unless you include your subordinate units in a group return. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000 for failure to file a return on time.