

Washington, DC 20224

NSCC Parent Advisory Council  
of Parent Cooperative Preschools  
3103 N.E. 84th  
Seattle, WA 98115

Person to Contact: Charles Barrett  
Telephone Number: (202) 566-3673

Refer Reply to:  
OP:E:EO:R:4

Date: DEC 30 1993

Employer Identification Number: 91-1163581  
Key District: Seattle  
Accounting Period Ending: June 30  
Form 990 Required: Yes

Dear Applicant:

Based on the information supplied, we recognize you and your subordinates whose names appear on the list you submitted, as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

Additionally, we have classified the organizations you operate, supervise, or control, and which are covered by your notification to us, as organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(ii) of the Code.

Donors may deduct contributions to you as provided in section 170. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522.

You and your subordinates are not liable for social security (FICA) taxes unless you either (1) file a certificate, Form SS-15, waiving your exemption from these taxes or (2) pay FICA taxes at least three consecutive calendar quarters after you have received this letter (in such cases you are considered to have waived your exemption from FICA taxes). You and your subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA). Beginning January 1, 1984, unless specifically excepted, you and your subordinates must pay FICA taxes for each employee who is paid \$100 or more in a calendar year.

Each year, within 45 days after the end of your annual accounting period, please send the items listed below to the following address:

Internal Revenue Service Center  
Ogden, Utah 84201  
Attention: Entity Control Unit

NSCC Parent Advisory Council  
of Parent Cooperative Preschools

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list showing the names, mailing addresses (including postal Zip codes), actual address if different, and employer identification numbers of subordinates that during the year:
  - a. changed names or addresses;
  - b. were deleted from your roster; or
  - c. were added to your roster.
3. For subordinates to be added attach:
  - a. a statement that the information on which your present group exemption letter is based applies to the new subordinates;
  - b. a statement that each has given you written authorization to add its name to the roster;
  - c. a list of those to which the Service previously issued exemption rulings or determination letters;
  - d. a statement that none of the subordinates are private foundations as defined in section 509(a) of the Code;
  - e. the street address of subordinates where the mailing address is a P.O. Box; and
  - f. for each subordinate that is a school claiming exemption under section 501(c)(3), the information required by Rev. Proc. 75-50, 1975-2 C.B. 587. Also include any other information necessary to establish that the school is complying with the requirements of Rev. Rul. 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption under Section 501(c)(3) of the Internal Revenue Code
4. If applicable, a statement that your group exemption roster did not change during the year.

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We are enclosing a copy of Revenue Procedure 75-50. This sets forth guidelines and recordkeeping requirements for private schools recognized as exempt from Federal income tax under section 501(c)(3) of the Code. You should advise those subordinates that operate schools of the requirements of this procedure.

The service center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt from Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

You and your exempt subordinates whose gross receipts each year are normally more than \$10,000 are each required to file Form 990, Return of Organization Exempt from Income Tax, by the 15th day of the fifth month after the end of the annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. This would be in addition to your separate return. The law imposes 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. For tax years ending on and after December 31, 1982, organizations whose gross receipts are not normally more than \$25,000, are excused from filing Form 990. For guidance in determining if your gross receipts are "normally" not more than \$25,000 limit, see the instructions for the 1982 Form 990.

You and your exempt subordinates are not required to file Federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your or your subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You have furnished a list of subordinates to be included in this group exemption. All of these subordinates are currently exempt under section 501(c)(3) and included in Group Exemption Number 3081 issued to Seattle Community College Parent Cooperative Preschools. After this ruling is processed, they will be included as your subordinates.

**NSCC Parent Advisory Council of  
Parent Cooperative Preschools**

We are informing you key District Director of the ruling. Because this letter could help resolve any questions about your and your subordinates' exempt status and foundation status, you should keep it in your permanent records.

Sincerely yours,

*J. E. Griffith*

J. E. Griffith  
Chief, Exempt Organizations  
Rulings Branch

Broadview Toddlers	Broadview Thomson School 13052 Greenwood North Seattle, WA 98133	91-1081308
Broadview 2's	<del>Broadview Thomson School 13052 Greenwood North Seattle, WA 98133</del>	<del>91-1078399</del>
Broadview	Broadview Thomson School 13052 Greenwood North Seattle, WA 98133	91-1072603
Bryant Ravenna Pre-3	Sacajawea School 9501 20th N.E. Seattle, WA 98115	91-0892288
Crown Hill	Ballard High School 1418 N.W. 65th Seattle, WA 98117	91-0987883
Crown Hill Pre-3	Whittier Elementary School 7501 13th N.W. Seattle, WA 98117	91-0933399
Crown Hill Toddlers	Whittier Elementary School 7501 13th N.W. Seattle, WA 98117	<del>91-1083595</del>
Decatur Pre-3	Wedgwood School 2720 N.E. 85th Seattle, WA 98115	91-1007319
Green Lake	St. Andrew's Episcopal Church 111 N.E. 80th Seattle, WA 98115	91-0928203
Ingraham	Ingraham High School 1819 N. 135th Seattle, WA 98133	91-0884936
Ingraham Pre-3	Ingraham High School 1819 N. 135th Seattle, WA 98133	91-0884936
Lake City/Jane Addams	Lake City Presbyterian Church N.E. 123rd and 40th N.E. Seattle, WA 98125	91-1083220
Jane Addams Pre-3	<del>Lake City Presbyterian Church N.E. 123rd and 40th N.E. Seattle, WA 98125</del>	<del>91-1083220</del>

Latona	Latona School 401 N.E. 42nd Seattle, WA 98105	91-0907437
Latona Pre-3	Latona School 401 N.E. 42nd Seattle, WA 98105	91-0926800
Laurelhurst	Laurelhurst Elementary School 4530 46th Ave. N.E. Seattle, WA 98105	91-0913406
Loyal Heights	Whittier School 7501 13th N.W. Seattle, WA 98117	91-0830131
Loyal Heights Pre-3	Whittier School 7501 13th N.W. Seattle, WA 98117	91-1186625
Meadowbrook	Nathan Hale High School 10750 30th N.E. Seattle, WA 98125	91-1096653
Meadowbrook Pre-3	Nathan Hale High School 10750 30th N.E. Seattle, WA 98125	91-0921418
Northgate Pre-3	North Seattle Community College Room 1405, 9600 College Way North Seattle, WA 98103	91-0876613
North Seattle 5's	Decatur School 7711 43rd N.E. Seattle, WA 98115	91-1113343
Northgate Toddler	North Seattle Community College Room 1405, 9600 College Way North Seattle, WA 98103	91-0973035
Sandhurst	Laurelhurst United Presbyterian Church 4501 46th Ave. N.E. Seattle, WA 98105	91-1010715
University Heights	University Heights School 5031 University Way N.E. Seattle, WA 98105	91-0826729
Victory Heights	Victory Heights Recreation Center N.E. 107 and 19th N.E. Seattle, WA 98125	91-0940486
Victory Heights Toddler	Victory Heights Recreation Center N.E. 107 and 19th N.E. Seattle, WA 98125	91-0975397

Victory Heights 2's	Victory Heights Recreation Center N.E. 107th and 19th N.E. Seattle, WA 98125	91-0923111
Wallingford	Keystone Congregational Church 5019 Keystone Place North Seattle, WA 98103	91-0825874
Wedgewood	Faith Lutheran Church 8208 18th N.E. Seattle, WA 98115	95-2751368

SUBSIDIARY ORGANIZATION OF NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS  
 GEN NUMBER 8032  
 CYCLE 201052

911163581 PARENT NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98103-3514006 06  
 9600 COLLEGE WAY N SEATTLE

050574653 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98117-3733008 06  
 2400 NW 85TH ST SEATTLE  
 NW SEATTLE TODDLERS CO OP

364603003 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98103-3514006 06  
 9600 COLLEGE WAY N SEATTLE  
 NSCC TODDLER PRESCHOOL

3837710098 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98103-3514006 06  
 9600 COLLEGE WAY N SEATTLE  
 NORTH SEATTLE TODDLERS COOP PRESCH

900252906 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98117-3733008 06  
 2400 NW 85TH ST SEATTLE  
 NW SEATTLE PRE-3 COOP PRESCHOOL

910825874 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98103-6229190 06  
 5019 KEYSTONE PL N SEATTLE  
 WALLINGFORD 3-5 COOP PRESCHOOL

910826729 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98105-2320514 06  
 5751 33RD AVE NE SEATTLE  
 UNIV RAVENNA 3 TO 5S PRE SCHOOL

910830131 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98103-5853558 06  
 5555 PHINNEY AVE N SEATTLE  
 WOODLAND PARK COOP 3-5 PRESCHOOL

910876613 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98103-3514006 06  
 9600 COLLEGE WAY N SEATTLE  
 NORTHGATE PRE 3 5 COOP PRESCHOOL

910884936 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98117-2227047 06  
 9204 11TH AVE NW SEATTLE  
 INGRAHAM 3-5 COOP PRESCHOOL

910892288 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98105-2320514 06  
 5751 33RD AVE NE SEATTLE  
 UNIV-RAVENNA PRESCHOOL-PRE-THREES

910907437 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98103-3514006 06  
 9600 COLLEGE WAY N SEATTLE  
 LATONA 3-5 COOP PRESCHOOL

910921418 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98165-1293934 06  
 PO BOX 25793 SEATTLE  
 MEADOWBROOK PRE-3 COOP PRESCHOOL

910923111 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98175-0342425 06  
 PO BOX 75342 SEATTLE  
 VICTORY HEIGHTS PRE-3 COOP PRESCH



0000903



911612556 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOL WA 98103-3514006 06 % N SEATTLE COMMUNITY COLLEGE  
 9600 COLLEGE WAY N SEATTLE  
 CEDAR PARK TODDLERS

911739296 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98175-0342425 06  
 PO BOX 75342 SEATTLE  
 VICTORY HEIGHTS 3-5 AM

912145892 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98103-3514006 06 % NORTH SEATTLE COMMUNITY COLLEGE  
 9600 COLLEGE WAY N SEATTLE  
 NORTHEAST SEATTLE TODDLERS COOP PRE

912156499 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98103-3514006 06 % NORTH SEATTLE COMMUNITY COLLEGE  
 9600 COLLEGE WAY N SEATTLE  
 OLYMPIC TODDLERS COOP PRESCHOOL

952751368 SUB NSCC PARENT ADVISORY COUNCIL OF PARENT COOPERATIVE PRESCHOOLS WA 98115-4430087 06 % FAITH LUTHERAN CHURCH  
 8208 18TH AVE NE SEATTLE  
 WEDGWOOD COOP PRESCHOOL

