



COMPTROLLER
of MARYLAND
Serving the People

William Donald Schaefer
Comptroller

James M. Arnie
Director
Revenue Administration Division

September 11, 2002

Mr. Marc Feuerberg
Treasurer
Howard Astronomical League
of Central Maryland, Inc.
P.O. Box 641
Columbia, MD 21045

Re: Maryland Tax Exemption

Dear Mr. Feuerberg:

This will acknowledge receipt of a copy of your Federal Determination Letter of exempt status under Section 501(c)(3) of the Internal Revenue Code. The federal determination of exempt status also qualifies your corporation or organization for exempt status under the Maryland income tax law.

**HOWARD ASTRONOMICAL LEAGUE
OF CENTRAL MARYLAND, INC.**

is, therefore, exempt for Maryland income tax purposes, except with regard to any unrelated business taxable income.

Unless the corporation or organization has unrelated business taxable income, the return required under Section 10-810 and 811 of the Tax-General Article of the Annotated Code of Maryland need not be filed so long as the corporation or organization remains exempt under Section 501(c)(3) of the Internal Revenue Code. The organization should, however, comply with the law relating to withholding tax from employees.

Very truly yours,

James W. Dawson, Jr.
Assistant Director - Legal

JWD:adb\FI:E020658

Direct Number: (410) 260-7645

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