

ATLANTA GA 39901-0001

In reply refer to: 0752153593
Feb. 14, 2019 LTR 4168C 0
13-1655255 000000 00
00023223
BODC: TE

N A A C P LEGAL DEFENSE AND
EDUCATIONAL FUND INC
40 RECTOR STREET 5TH FLOOR
NEW YORK NY 10006-1738



003677

Employer ID number: 13-1655255
Form 990 required: YES

Dear Taxpayer:

We're responding to your request dated Feb. 05, 2019, about
N A A C P LEGAL DEFENSE AND EDUCATIONAL FUND INC

We issued you a determination letter in April 1940, recognizing
you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)
(3).

We also show you're not a private foundation as defined under IRC
Section 509(a) because you're described in IRC Sections 509(a)(1) and
170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC
Section 170. You're also qualified to receive tax deductible bequests,
legacies, devises, transfers, or gifts under IRC Sections 2055, 2106,
and 2522.

In the heading of this letter, we indicated whether you must file an
annual information return. If you're required to file a return, you
must file one of the following by the 15th day of the 5th month after
the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income
Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt
Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1)
Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual
information return or notice for 3 consecutive years, we'll revoke
your tax-exempt status on the due date of the 3rd required return or
notice.

You can get IRS forms or publications you need from our website at
www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

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N A A C P LEGAL DEFENSE AND
EDUCATIONAL FUND INC
40 RECTOR STREET 5TH FLOOR
NEW YORK NY 10006-1738

local time, Monday through Friday (Alaska and Hawaii follow Pacific
time).

Thank you for your cooperation.

Sincerely yours,



Teri M. Johnson
Operations Manager, AM Ops. 3