

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](http://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