

C-3 An exempt organization may be eligible to receive surplus government property.

Both real and personal surplus government property may be obtained at preferential rates by certain exempt organizations. Through a program administered by the Department of Health, Education, and Welfare, surplus federal property is allocated to state agencies for surplus property which distribute it for health or educational purposes. The Federal Property and Administrative Services Act of 1949 governs the donation of surplus property to non-profit organizations.

C-4 A foundation need not pay social security tax. (i.e., the Federal Insurance Contributions Act.)

The fourth paragraph of the standard determination letter issued by the Internal Revenue Service recognizing a claim for tax exemption provides:

"You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act . . ."

C-5 An exempt organization can receive special fares on overseas flights.

Generally speaking, these lower group fares may be available to membership organizations whose members have more in common than a mutual desire to travel cheaply. Details on the terms of special rates authorized by the Civil Aeronautics Board for overseas flights as well as an advisory opinion as to a group's eligibility for special fares may be obtained from the Bureau of Air Opinions, CAB, Washington 25, D.C. Arrangements may also be handled through a travel agent.

Savings on such arrangements may be substantial. For example, round trip charter flights from New York to London or Paris are available for less than one-half the usual minimum for such a trip.