



Larry Payton/Controller

To Whom It May Concern:

Toastmasters International is exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code.

This exemption applies to all Toastmasters Clubs in the United States. Individual Clubs are not required to file any tax returns provided annual gross income normally does not exceed \$25,000.

As a condition for this exemption, all Clubs in the United States are required to obtain a Taxpayer Identification Number from the Internal Revenue Service. This number should be used by the Club when opening a bank account.

Sincerely,

Larry Payton
Controller

LP/jat

