



U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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AUG 27 1965

Society for the Preservation and
Encouragement of Barber Shop Quartet
Singing in America, Inc.
6315 Third Avenue
Kenosha, Wisconsin 43141

Gentlemen:

We have considered the information submitted for use in determining the exempt status of your subordinate districts and chapters for Federal income tax purposes.

Our records show that in a ruling issued on May 6, 1946, you and your subordinate units were held to be exempt from Federal income tax under the provisions of section 101(9) of the Internal Revenue Code of 1939 (corresponding to section 501(c)(7) of the 1954 Code.) On January 6, 1956 a ruling was issued holding that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, and the exempt status of your subordinate units under section 501(c)(7) of the Code was continued.

The available information shows that your subordinate units are primarily engaged in educating their members and the general public as to various aspects of vocal music and charitable activities. Pursuant to a resolution adopted by your Board of Directors, amendments to the charters and bylaws of your subordinate districts and chapters as submitted with your letter of February 5, 1965, have been adopted and made mandatory upon the International organization, and the district and chapter organizations. The International organization is changing its charter in Wisconsin, the state of its incorporation, and notices have been sent and will be sent to all districts and chapters which are incorporated, notifying them to change their charters. For all intents and purposes you and your subordinate groups are operating under these new documents.

Based upon the information submitted, it is held that your subordinate district and chapter organizations which are organized and operated in the United States, and whose names appear in your 1963 Chapter Directory as modified by the lists submitted with

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your letter of February 16, 1965, are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code, as it is shown that they are organized and operated exclusively for charitable and educational purposes. Any questions concerning excise, employment or other Federal taxes should be submitted to the appropriate District Director.

Your listed subordinate districts and chapters are not required to file Federal income tax returns so long as they retain a tax exempt status, unless they are subject to the unrelated business income tax imposed by section 511 of the Code and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Each of your subordinate districts and chapters is required to file, annually, an information return Form 990-A, rather than Form 990 which they have heretofore filed, with its District Director of Internal Revenue after the close of its annual accounting period, unless you include the subordinate units in a group return which you file.

Contributions made to your listed subordinate districts and chapters are deductible by donors as provided by section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for the use of the listed subordinate groups are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106 and 2522 of the Code.

Your listed subordinate units are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been, filed as provided in such Act. Inquiries about the waiver of exemption certificates should be addressed to the appropriate District Director. Your subordinate units are not liable for the tax imposed under the Federal Unemployment Tax Act. Our ruling of January 6, 1956 is modified in conformity with this conclusion.

Please send us the following information annually, not later than 45 days after the close of your annual accounting period:

1. Lists showing the names and mailing addresses of your new subordinate districts and chapters, and the names and addresses of any districts or

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chapters which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical or numerical order. In lieu of the lists referred to above, you may furnish us with a copy of your published directory. Please send us one copy of the list or directory for this office and one copy for each Internal Revenue district in which your subordinate districts and chapters are located.

2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable in all respects to the new districts and chapters.

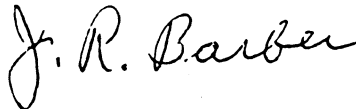
3. A statement if, at the close of the year, there were no changes in your roster.

4. A statement of any changes in the character, purposes or method of operation of your organization or those of any subordinate district or chapter.

5. Duplicate copies of amendments to the charters or bylaws of your organization or those of your subordinate districts and chapters.

The District Directors concerned are being advised of this action.

Very truly yours,



Chief, Rulings Section
Exempt Organizations Branch

Keywords --

Letter from US Internal Revenue Service (IRS) confirming 501(c)(3) tax exempt status

501c3

non-profit

nonprofit

tax-exempt

secretary exhibits