

Internal Revenue Service

Department of the Treasury

District  
Director

1100 Commerce St., Dallas, Texas 75242

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Russell D. Swedowski, Controller  
American Library Association  
50 East Huron Street  
Chicago, IL 60611-2795

Person to Contact: Tim Ladusky  
Telephone Number: (214) 767-1427  
Refer Reply to:  
DS: 7000 DAL 96-1701  
Date: January 8, 1997

Dear Mr. Swedowski:

This is in response to your request dated October 22, 1996, received in this office on October 28, 1996, requesting information on American Library Association.

We apologize for the delay in responding to you, but to date we have been unable to locate the file. Our records, however, indicate American Library Association was granted exempt status under section 501(c)(3) of the Internal Revenue Code in January of 1952. Our files that old have been destroyed. American Library Association is classified as not a private foundation because it is described in section 509(a)(2) of the Code. Contributions to American Library Association are tax deductible by the donor.

We propose to close this case from our inventory because there is no information available for public inspection at this time.

This concludes my response to your request.

Sincerely,

*Tammy Turner*

*for*

Marion A. Ulman  
Disclosure Officer

AMERICAN LIBRARY ASSOCIATION



50 EAST HURON STREET CHICAGO, ILLINOIS 60611 U.S.A.

312-944-6780 800-545-2433

TELEX: 4909992000 ALA UI FAX: 312-440-9374 TDD: 312-944-7298

July 25, 1991

TO WHOM IT MAY CONCERN

Attached is a letter from the Internal Revenue Service dated 1952 which confirms that the American Library Association is exempt under the provisions of 103(6) of the Revenue Act of 1928 and under section 101(G) of the Revenue Code of 1939. Subsequent to this letter, the Internal Revenue Service Code of 1954 cites the educational exemption under section 501(c)(3).

Very truly yours,

AMERICAN LIBRARY ASSOCIATION

Russell D. Swedowski  
Controller

RDS/ssc

Enclosure



U. S. TREASURY DEPARTMENT  
WASHINGTON 25

COMMISSIONER OF INTERNAL REVENUE

1352

Fed Tax ID # 36-2166947

PERMANENT FILE

IT:P:ER-CFH-2

American Library Association  
50 East Huron Street  
Chicago 1, Illinois

Gentlemen:

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(G) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for educational purposes.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

You will be required, however, to file an information return, Form 990A, annually, with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the fifteenth day of the fifth month following the close of your annual accounting period.

Contributions made to you are deductible by the donors in computing their taxable net income in the manner and to the extent provided by section 23(c) and (q) of the Internal Revenue Code, as amended, and corresponding provisions of prior revenue acts.

Bequests, legacies, devises, or transfers, to or for your use are deductible in computing the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and corresponding provisions of prior revenue acts.

American Library Association

In the event you have not filed a waiver of exemption certificate in accordance with the provisions of section 1426(1) of the Code, no liability is incurred by your organization for the taxes imposed under the Federal Insurance Contributions Act. Tax liability is not incurred by your organization under the Federal Unemployment Tax Act by virtue of the provisions of section 1607(c)(8) of such Act.

The collector of internal revenue for your district is being advised of this action.

Bureau ruling of July 12, 1928, addressed to you at 86 East Randolph Street, Chicago, Illinois, holding you exempt under the provisions of section 103(6) of the Revenue Act of 1928, which was affirmed March 30, 1938, under the Revenue Act of 1936, is hereby affirmed.

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By direction of the Commissioner.

Very truly yours,

E. D. McLaughlin

Deputy Commissioner