



U. S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON 25, D. C.

Entered in PCG

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IN REPLY REFER TO  
T:R:EO:6  
CSG

American Cancer Society, Inc.  
521 West 57th Street  
New York 19, New York

DATE OF ORIGINAL GROUP RULING

November 5, 1942

PURPOSE

Educational, scientific  
and charitable

FORM 990-A REQUIRED

☒ YES☐ NO

Gentlemen:

Based upon the information presented, it is held that all of the new subordinate units whose names appear on the lists recently submitted are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code as they are organized and operated exclusively for the purpose noted above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to the appropriate District Director.

Your new subordinate units 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 tax imposed by section 511 of the Code and are required to file Form 990-T in order to report unrelated business taxable income. This is also applicable to you and your pre-existing subordinate units. Your new subordinate units are or are not required to file the annual information return, Form 990A, as indicated above. Such returns, if required, must be filed with the appropriate District Director after the close of the annual accounting period of each subordinate unit, unless you include the subordinate units in a group return filed by you.

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

You and your exempt 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 your District Director. You and your exempt subordinate units are not liable for the tax imposed under the Federal Unemployment Tax Act.

We have noted our records of any change in the names, addresses, character, purposes or method of operation of pre-existing subordinate units or those which ceased to exist of which you currently notified us.

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

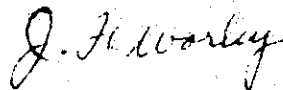
1. Lists showing the names and mailing addresses of your new subordinate units and the names and addresses of any units which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical or numerical order. In lieu of the lists referred to above you may 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 district in which your subordinate units 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 subordinate units.
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 your subordinate units.
5. Duplicate copies of amendments to charters or bylaws of your organization or those of any of your subordinate units.

Any new subordinate units that you charter must meet the organizational and operational test defined in section 1.501(c)(3)-1 of the Regulations. Therefore, you will be required to furnish on behalf of each new subordinate unit a copy of the uniform charter or, one copy of the uniform charter and an affidavit by one of your principal officers stating that each of your new subordinate units is organized and operated under that uniform charter. If the uniform charter is not adopted by any of your subordinate units or you do not issue a uniform charter, you must submit a copy of the corporate charter or constitution and bylaws for each new subordinate unit.

The District Directors concerned by the changes made in your roster are being notified.

Very truly yours,



Chief, Exempt Organizations Branch