

Entered in PCG

Internal Revenue Service

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: July 24, 2001

Person to Contact:
Richard Owens 31-00913
Customer Service Representative
Toll Free Telephone Number:

8:00 a.m. to 9:30 p.m. EST
877-829-5500

Fax Number:
513-283-3758

Federal Identification Number:
53-0196605

American National Red Cross and its
Constituent Chapters and Branches
% Nancy Payne
8111 Gatehouse Road
Falls Church, VA 22042-1203

Dear Sir or Madam:

We have received your request for affirmation of your organization's tax exempt status.

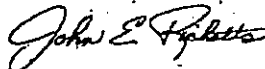
Our records indicate that the American National Red Cross is exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code of 1986 and is classified as a publicly supported organization, and not a private foundation, because it is described in sections 509(a)(1) and 170(b)(1)(a)(vi) of the Code. Donors may deduct contributions to it as provided in section 170 of the Code. This organization was recognized as exempt in December 1938.

Even though the American National Red Cross was issued an individual ruling, this ruling covers its chapters, branches, and auxiliaries.

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services

Internal Revenue Service
District Director

Department of the Treasury

Entered in PCG

Date: 7-17-81

Form Number:

990-T & 990

Periods Ended:

7906

51490-124-38105-0 53-0196605E 52466830
AMERICAN NATIONAL RED CROSS & ITS C
HAPTERS BRANCHES & AUXILIARIES 8046
17TH & E ST NW
WASHINGTON, DC 20006 7906

We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

☒ There is no change.

☐ You will receive an examination report explaining the proposed adjustment.

Thank you for your cooperation.

Sincerely yours,

Teddy R. Kern

District Director



TREASURY DEPARTMENT

WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:T
CSF

DEC 12 1936

Honorable Norman H. Davis, Chairman,
American National Red Cross,
Washington, D. C.

My dear Mr. Davis:

Reference is made to your recent request that a ruling be issued holding the American National Red Cross and its constituent chapters and branches to be exempt from Federal income taxation and that contributions thereto be allowed as deductions in the income tax returns of individual donors; also that contributions may be made to the organization without restriction by funds or foundations which have heretofore been held to be exempt under section 101(6) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts.

It appears that the activities of the American National Red Cross are conducted through chapters and that each chapter has one or more branches and auxiliaries through which it operates. It further appears that each chapter is responsible to the national organization for the policy pursued in its district.

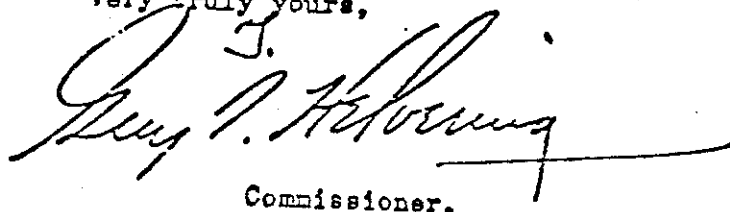
It is held that the American National Red Cross and its various chapters, branches and auxiliaries are such organizations as come within the provisions of section 101(6) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts. Income tax returns will not, therefore, be required to be filed for 1938 and prior years and returns will not be required for subsequent years so long as there is no change in their organization, their purposes or method of operation.

The exemption referred to in this letter does not apply to taxes levied under other titles or provisions of the respective revenue acts, except in so far as exemption is granted expressly under those titles or provisions to organizations enumerated in section 101 of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts.

Honorable Norman H. Davis, Chairman.

Contributions to the American National Red Cross and its various chapters, branches and auxiliaries by individual donors are deductible by individuals in computing their taxable net income in the manner and to the extent provided by section 23(o) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts. The status of funds or foundations which have been held to be exempt under section 101(6) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts will not be affected by reason of contributions to the American National Red Cross and its chapters, branches and auxiliaries. The deductibility of contributions by taxable corporations is governed by section 23(q) of the Revenue Act of 1938.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Guy P. Helvering". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Commissioner.