

Department of the Treasury

Entered

Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

JULY 17, 1972

COLONIAL WILLIAMSBURG FOUNDATION
DRAWER C
WILLIAMSBURG, VIRGINIA 23185

Gentlemen:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation as defined in section 509(a) of the Internal Revenue Code because you are an organization described in the following Code Section:

- ☐ Sec. 509(a)(1)
☒ Sec. 509(a)(2)
☐ Sec. 509(a)(3)
☐ Sec. 509(a)(4)

This classification is based on the assumption that your operations will continue as stated in your notification. All changes in your purposes, character, or method of operation must be reported to your District Director so he can consider their effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

1 11 Hopkins Plaza, Baltimore, Md. 21201
2 P.O. Box 270, Newark, N.J. 07101

3 401 N. Broad St., Philadelphia, Pa. 19106
4 P.O. Box 7488, Pittsburgh, Pa. 15220

5 400 N. 10th St., Hagerstown, Md. 21740
6 800 Outward Ave., Wilmington, Del. 19801

Department of the Treasury

Address any reply to DISTRICT DIRECTOR at office No. 1

District Director X Internal Revenue Service

Date:

MAK 18 1971

In reply refer to:

AL-FA-1150-JMD



Colonial Williamsburg Foundation
Williamsburg, Virginia 23185



Date of Exemption: August 18, 1930
Internal Revenue Code Section: 501(c)(3)

Gentlemen:

Thank you for submitting the information shown below. We have made it a part of your file.

The changes indicated do not adversely affect your exempt status and the exemption letter issued to you continues in effect.

Please let us know about any future change in the character, purpose, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

Thank you for your cooperation.

Sincerely yours,

William D. Waters
Acting District Director

Item Changed
Articles of Amendment
(change of name)

From
Colonial
Williamsburg,
Incorporated

To
Colonial Williamsburg
Foundation

C
O
P
Y

11/1/30

TREASURY DEPARTMENT

Office of
Commissioner of Internal Revenue

Washington

IT:R:RR
RL

August 18, 1930.

Colonial Williamsburg, Incorporated,
Williamsburg, Virginia.

Sirs:

Reference is made to the evidence furnished by the organization in support of its claim to exemption from Federal income taxation.

The evidence submitted discloses that the organization was incorporated under the laws of the State of Virginia in 1920, "to establish a charitable or benevolent corporation, * * *"; that the corporation has no capital stock; that the actual activities of the organization are the acquiring, restoring and preserving of historical buildings, locations and houses in and around the City of Williamsburg, Virginia, which city was the second capital of the State of Virginia and the scene of many occurrences important in American history; that the income of the organization consists of gifts and donations which is used in acquiring, restoring and preserving historical objects; that the organization has acquired the site of the old capital in Williamsburg, and has arranged to restore the capital in accordance with the original plans and specifications; that the organization has contracted to acquire the historical public greens of the city and the old court house and has acquired other buildings and properties of historic interest; that none of the income is credited to surplus or may inure to the benefit of any private individual; that no officer, trustee or member of the corporation receives any compensation except reasonable compensation for services actually rendered.

The financial statement for the year 1929 shows assets of real estate, notes receivable and gifts and donations.

The activities of the organization appear to entitle it to exemption under the provisions of section 103(6) of the Revenue Act of 1928.

In accordance with this ruling based on the evidence submitted, the organization will not be required to file returns for 1929 and 1928 and all future years with respect to each of which the organization operates in an exempt manner.

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Colonial Williamsburg, Incorporated.

Since it is held that the organization is entitled to exemption under paragraph (6) of section 103 of the Revenue Act of 1928, it follows that contributions to it by individual donors are deductible by such individuals in arriving at their taxable net income in the manner and to the extent provided by section 23(n) of the Revenue Act of 1928.

Any changes in the form of organization or method of operation of your organization, as shown by the evidence submitted, must be immediately reported to the collector of internal revenue for your district in order that the effect of such changes upon its present exempt status may be determined.

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 the exemption is granted expressly under those provisions to corporations enumerated in section 103 of the Revenue Act of 1928.

A copy of this letter is being transmitted to the collector of internal revenue for your district.

By direction of the Commissioner.

Respectfully,

/s/ W. T. Sherwood

Acting Deputy Commissioner