

Internal Revenue Service

Department of the Treasury

District
Director

230 S. Dearborn St., Chicago, Illinois 60604

Entered in PCG

Mr. Edward M. Puls
Administrative Assistant
Ducks Unlimited, Inc.
P.O. Box 66300
Chicago, Illinois 60666

Person to Contact: **A. Szymiski**

Telephone Number: **353-3431**

Refer Reply to: **EP/EO:201:AS**

Date:

FEB 24 1978

FEB 27 1978

Dear Mr. Puls:

This is in reply to your letter of February 16, 1978.

Our records indicate that Ducks Unlimited, Inc. was granted an exemption from Federal income tax in 1956, under Code Section 101(6) which now corresponds to Section 501(c)(3) of the Internal Revenue Code of 1954.

Our records further disclose that we classified your organization as one that is described in Section 509(a)(1) and 170(b)(1)(A)(vi).

Very truly yours,

W. G. Daluga

W. G. Daluga
Group Manager

Following is a portion of a letter sent to Ducks Unlimited, Inc. on January 23, 1985, by the Internal Revenue Service, signed by J. R. Starkey, District Director

"Our records show that you were recognized as exempt from federal income tax under section 501(c)(3) of the Code. The exempt letter remains in effect.

Based on the information supplied, we recognize your named subordinates ... as exempt from federal income tax under section 501(c)(3) of the Code.

Additionally, we have classified the organizations you operate, supervise or control and which are covered by your notification to us as organizations that are not private foundations because they are organizations of the type described in section 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

Donors may deduct contributions to you and your subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code."

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: _____ In reply refer to:

10-20-70



DUCKS UNLIMITED INC
P O BOX 8923
CHICAGO, IL

60666

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

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

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

LAW OFFICES

S. PRESTON WILLIAMS

SUITE 205 - PIONEER BUILDING

ARMOUR AT SWIFT

NORTH KANSAS CITY, MISSOURI 64116

S. PRESTON WILLIAMS

DAVID LEE WELLS

TELEPHONE
GRAND 1-3414

June 9, 1976

TO WHOM IT MAY CONCERN:

Ducks Unlimited, Inc., is a tax exempt organization under Section 501 (C)(3) of the Internal Revenue Code. The identification number of the organization is 13-5643799. A copy of a letter from the Office of the Commissioner of Internal Revenue is attached hereto, reflecting that such tax exempt status was established on November 29, 1938.

There have been no changes in the organization papers, which have been unreported to the Internal Revenue Service, nor any operations of the operation which have effected in any way the tax exempt status as previously established.

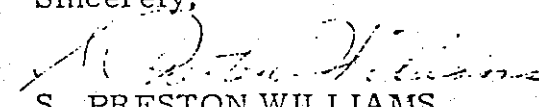
The tax exempt status of the organization is not now in question and no tax audit or other proceedings have occurred or are pending, which would effect the tax exempt status of the organization.

The organization continues to function in accordance with all of the activities authorized under the charter of the organization, and within the restricted scope of permitted activities of an exempt organization.

The organization is the type of organization referred to in Section 509 (a)(1) of the Internal Revenue Code and described in Section 170 (b)(1)(A) other than in clauses (vii) and (viii) of the Internal Revenue Code.

The above statements are made by me as Chairman of the Legal Committee for Ducks Unlimited, Inc.

Sincerely,


S. PRESTON WILLIAMS

SPW:hmn



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
P. O. BOX 3100
NEW YORK, N. Y. 10015

IN REPLY REFER TO
AU:F:506:GB

July 1, 1965

Ducks Unlimited Incorporated
165 Broadway
New York, N.Y. 10006

Gentlemen:

Reference is made to letter of May 19, 1965 in which you requested that the exemption letter ruling of Ducks Unlimited, Incorporated, dated November 29, 1938 be updated to include a paragraph relating to gifts and bequests.

Accordingly, our ruling letter dated November 29, 1938 is modified to include the following paragraph:

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

Very truly yours,

Charles A. Church
Charles A. Church
District Director

Ducks Unlimited, Incorporated,
Washington, D. C.

Based upon the facts presented, it is held that you are entitled to exemption under the provisions of section 101(6) of the Revenue Act of 1936. You are not, therefore, required to file a return for 1937. Inasmuch as section 101(6) of the Revenue Act of 1938 is similar to section 101(6) of the Revenue Act of 1936, returns will not be required for 1938 and subsequent years so long as there is no change in your organization, your purposes or method of operation.

Any changes in your form of organization or method of operation, 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 your present exempt status may be determined.

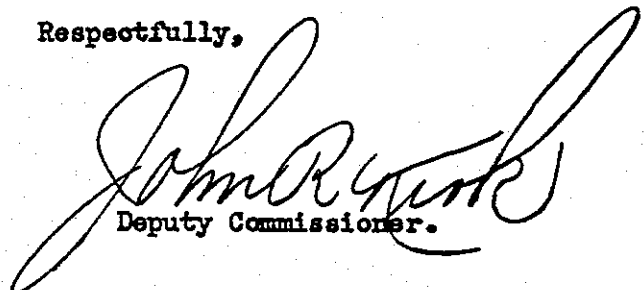
The exemption referred to in this letter does not apply to taxes levied under other titles or provisions of the respective revenue acts except insofar as exemption is granted expressly under those provisions to organizations enumerated in section 101 of the Revenue Act of 1938 and the corresponding provisions of the Revenue Act of 1936.

Contributions to your organization 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(o) of the Revenue Act of 1938 and the corresponding provisions of the Revenue Act of 1936. The deductibility of contributions by corporations is governed by section 23(q) of the Revenue Acts of 1936 and 1938.

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

By direction of the Commissioner.

Respectfully,


Deputy Commissioner.

TAX STATUS

Ducks Unlimited, Inc. is tax exempt under section 501(C)3 of the Internal Revenue Code. Our Federal identification number is 13-5643799. The following letters substantiate our tax deductible status.



TREASURY DEPARTMENT WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:RR:LLA

NOV 29 1938

Ducks Unlimited, Incorporated,
539 Munsey Building,
1329 E Street, N. W.,
Washington, D. C.

Sirs:

Reference is made to the evidence submitted in support of your claim to exemption from Federal income taxation.

The evidence presented discloses that you were incorporated in 1937 under the laws of the District of Columbia. Your objects are to restore and perpetuate wild ducks and other wild waterfowl on the North American Continent; to promote, carry on, conduct and foster scientific research, education, training and publication in the ornithological sciences; to establish departments of research and scientific study with particular reference to the enhancement of knowledge concerning the waterfowl of the North American Continent; to establish, promote, assist, contribute to or otherwise encourage the study of conservation, restoration and management of wild waterfowl and its habitat; in connection therewith, to grant scholarships, prizes and rewards; to maintain sanctuaries for wildlife; and to do all such acts as are necessary or convenient to attain your purposes.

You have no capital stock. You may establish and maintain offices in any of the states of the United States, its territories or foreign possessions. You are governed by a board of trustees. Your actual activities are to solicit contributions from persons interested in your purposes and through your officers and representatives to carry on appropriate activities devoted to the advancement and accomplishment of your purposes. Your income is derived from contributions and is disbursed for development and promotion, publications, printing and distribution and office administration. You are nonpolitical and your certificate of incorporation provides that you will not, by your activities, attempt to influence legislation by propaganda or otherwise. None of your income inures to the benefit of any private shareholder or individual.



STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

DUCKS UNLIMITED, INC.

EXEMPTION NO. 4-791926858-000-1

P.O. BOX 41291
MEMPHIS, TN 38174

SUITE 3100,
100 N. MAIN BLDG.
MEMPHIS, TN 38103

Under the provisions of T.C.A. Section 67-6-322, this will provide authority from the Tennessee Department of Revenue for the organization named above to make purchases of tangible personal property or taxable services for their own use and consumption or to be given away without the payment of sales or use tax.

The organization must furnish the suppliers of goods and services with a copy of this letter properly completed below. YOU MUST RETAIN THE ORIGINAL FOR COPY PURPOSES. The supplier will maintain this in his files as evidence of exemption. Later purchases do not require the submission of a letter. The invoices should contain the name of the organization and the number given above.

This authority does not extend to purchases made by employees of the organization when employees pay for items purchased or services rendered with personal funds. It does not extend to items purchased to be resold.

THE ORGANIZATION MUST NOTIFY THE DEPARTMENT IMMEDIATELY IF THERE ARE ANY CHANGES IN OFFICERS, IF THE ORGANIZATION CEASES TO EXIST, MOVES OR IN ANY WAY CHANGES THE ORGANIZATION FROM ITS PRESENT FORM.

DATE December 1, 1987 COMMISSIONER OF REVENUE Dudley Taylor

TO BE COMPLETED BY THE ORGANIZATION (Please Print)

TO: SUPPLIER'S NAME _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

I _____ as an authorized representative of the organization named above affirm that the purchases made under this authority will be used and consumed by the organization or given away. I further affirm that the organization will not use this authority to purchase items for resale.

Under penalty of perjury, I affirm this to be a true and correct statement.

PRINT NAME OF ORGANIZATION: _____

PRINT NAME OF PURCHASER: _____

SIGNATURE OF PURCHASER: _____ DATE: _____