



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

IN REPLY REFER TO
T:R:EO:3-FV

DEC 19 1952

Entered in PCG

Milwaukee Urban League
936 West Center Street
Milwaukee 6, Wisconsin

Gentlemen:

This is in reference to the request submitted on your behalf and signed by Messrs. Roy C. LaBudde and Marshall R. Berkoff, for a ruling as to the effect participation in movements and activities designed to obtain certain legislation will have on your exempt status for Federal income tax purposes.

Our records show that you were held exempt from Federal income tax in our ruling of August 24, 1943 under section 101(6) of the Internal Revenue Code of 1939, which section corresponds to section 501(c)(3) of the Internal Revenue Code.

Whether an organization engages in substantial non-exempt activities or in prohibited transactions is primarily a question of fact and cannot be determined except upon consideration of the nature and extent of all activities actually conducted by the organization during the taxable years or periods involved. An advance ruling as to the effect your participation in support of certain legislation will have on your status for income tax purposes can not therefore be made.

A ruling holding an organization to be exempt is effective only as long as there has been no material change in its character, purpose, or method of operation. It is suggested therefore that your request for a ruling be submitted, in duplicate, to the District Director of Internal Revenue, Milwaukee, Wisconsin, over the signature of one of your principal officers, after you have actually engaged in such activities and the facts are available on which a determination can be made. The request for a ruling should be accompanied by a full disclosure of all your activities and manner of operation irrespective of their nature and extent.

Very truly yours,

J. F. Worley
Chief, Exempt Organizations Branch

