

Entered in PCC

**Internal Revenue Service
Washington, DC 20224**

Date:

MAR 24 1972

In reply refer to:

T:MS:EO:R:4

**Mount Vernon Ladies Association
of the Union
Mount Vernon, Virginia 22121**

Mesdames:

This refers to a letter dated April 13, 1970, submitted on your behalf by Mr. Philip Tierney requesting a ruling that you are an organization described in section 170(b)(1)(A)(vi) or (viii) of the Internal Revenue Code of 1954.

Based on the information submitted we conclude that you are an organization described in section 170(b)(1)(A)(viii), since you are an organization described in section 509(a)(2) of the Code. Accordingly, you are not a private foundation described in section 509 of the Code.

The above conclusions are based on the information submitted including copies of your Forms 990 for the years 1964 through 1970. This information shows that during this period substantially all of your support consisted of admission fees and other income related to the performance of your exempt purposes. This ruling assumes that your sources of support have not materially changed.

Any changes in your sources of support or method of operation should be reported to your key District Director so that he may consider the effect on your status.

Sincerely yours,

J. A. Tedlow

Chief, Rulings Section
Exempt Organizations Branch

**Internal Revenue Service
Washington, DC 20224**

Date:

MAY 16 1970

In reply refer to:

T:MS:EO:R:2-LK



The Mount Vernon Ladies
Association of the Union
Mount Vernon, Virginia 22121

Mesdames:

This is in reply to a letter dated May 8, 1969, from Mr. Phillip Tierney, attorney, requesting an updating of your exemption from Federal income tax.

Our records disclose that on March 4, 1920, you were held to be exempt from Federal income tax under the provisions of section 231 (6) of the Revenue Act of 1918. On April 26, 1938, that ruling was affirmed under section 101(6) of the Revenue Act of 1936. On August 4, 1953, the prior rulings were affirmed under section 101(6) of the 1939 Code. All of the foregoing sections are predecessors to section 501(c) (3) of the Internal Revenue Code of 1954.

From an examination of the evidence you have submitted it appears that there has been no change in your form of organization or activities which would affect your status. Accordingly, the previous rulings holding you exempt from Federal income tax are reaffirmed under section 501(c)(3) of the 1954 Code.

In this letter we are not determining whether you are a private foundation as defined in new section 509(a) of the Code. Your attention is invited to new section 508(b) of the Code which sets forth requirements for establishing that an organization exempt under section 501(c)(3) is not a private foundation. When procedures are developed to implement these new requirements, we will advise you how to proceed to notify the Internal Revenue Service if you do not believe yourself to be a private foundation.

For years beginning prior to January 1, 1970, you are required to file the annual information return, Form 990-A. For each subsequent year, please refer to the instructions accompanying the Form 990-A for that particular year to determine whether you are required to file. If filing is required, you must file the Form 990-A by the 15th day of the fifth month after the end of your annual accounting period, September 30.

The Mount Vernon Ladies Association
of the Union

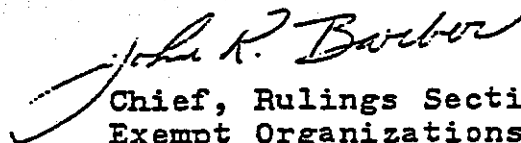
You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

You are not liable for Federal unemployment taxes. You are liable for social security taxes only if you have filed waiver of exemption certificates as provided in the Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter point.)

Donors may deduct contributions to you, as provided by 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 under sections 2055, 2106, and 2522 of the Code.

The District Director, Richmond, is being notified of this action.

Very truly yours,



Chief, Rulings Section
Exempt Organizations Branch