

Department of the Treasury

Entered in PCG

**Internal Revenue Service
Washington, DC 20224**

Date:

10-20-70

In reply refer to:



**UNITED STATES OLYMPIC COMMITTEE
57 PARK AVENUE
NEW YORK, N Y**

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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,

A handwritten signature in cursive script, appearing to read "J. A. Jones".

Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)



TREASURY DEPARTMENT

WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

NOTE:

Old Code - Sec. 101 (6)

New Code - Sec. 501 (6)

MAR 2 - 1948

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:MR
JET

The United States Olympic Association
c/o Mr. Richard E. Cross
4200 Penobscot Building
Detroit, Michigan

Gentlemen:

Reference is made to the brief and related exhibits recently submitted in support of your request for a ruling to the effect that you and your committee, The United States Olympic Committee, are exempt from Federal income tax under the provisions of section 101(7) of the Internal Revenue Code, and that contributions to either of you are deductible by the donors for Federal income tax purposes under section 23(o)(2) and (q)(2) of the Code.

In the presentation of your case, you invite attention to the fact that the Bureau has on various occasions considered and rejected under the applicable provisions of the revenue laws, other applications either pertaining to claims for exemption as an "educational" organization, or as an organization contributions to which are deductible by the donors. In this connection you contend that these previous applications were made either orally or by means of short informal letters in which virtually no factual evidence or information whatsoever was submitted in support of the applications, in view of which you have now presented a comprehensive brief, describing in detail, the character of your organization, the purposes for which you are organized, and your method of operation, together with such substantiating documents as are pertinent to the question in issue.

While the records of the Bureau show that rulings dated May 23, 1924, July 11, 1924, March 5, 1942 and June 4, 1947 were issued in your case, it is believed you desire reconsideration of the rulings dated March 5, 1942 and June 4, 1947. These two rulings were addressed to you under your former name, The United States of America Sports Federation, and held in effect, that you are entitled to exemption from Federal income tax under the provisions of section 101(3) of the Internal Revenue Code, and that contributions made to you are not deductible by the donors for Federal income tax purposes.