

**Cumulative
List of
Organizations**

described
in Section
170(c)
of the
Internal
Revenue
Code
of 1986

Vol. One
of Two

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Internal
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Preface

Part I of this preface contains a description of codes used in the individual listings. Part II contains a general explanation of the rules covering deductions for contributions for Federal income tax purposes.

Part I

This publication contains a list of organizations to which contributions are deductible. The list is not all-inclusive. If an organization is not listed but has a ruling or determination letter holding contributions to be deductible, generally the letter will serve as evidence to contributors of the deductibility of their contributions. Contributions to an organization described in section 170(c)(1) for exclusively public purposes will be allowed regardless of whether the organization has received a letter confirming its status. The organizations described in section 170(c)(1) are a state, a possession of the United States, or any political subdivision of the foregoing, or the United States or the District of Columbia.

This publication employs a coding system to identify each organization listed by type and limitation on deductibility. The codes, which appear to the right of the organization's name, are explained below. The significance and effect of the limitations on deductibility are explained in Part II.

Code Meaning

None—A public charity with a 50% deductibility limitation.

- 1 Generally, a central organization holding a group exemption letter, whose subordinate units covered by the group exemption are also included as having contributions deductible, even though they are not separately listed.
- 2 A fraternal organization contributions to which are deductible by an individual but only if they are to be used exclusively for religious, charitable, scientific,

literary, or educational purposes, or for the prevention of cruelty to children or animals.

- 3 A private operating foundation with a 50% deductibility limitation.
- 4 A private foundation, generally with a 30% deductibility limitation.
- 5 A charitable organization whose status as a public charity (rather than a private foundation) has not been determined. Most of these organizations have not sought formal recognition as public charities, even though many of them, such as churches or P.T.A.'s, may qualify as public charities. This code also includes some organizations that have formally claimed public charity status but that status has not yet been determined to be correct by the Internal Revenue Service.
- 6 An organization described in section 170(c) of the Code other than a charity.
- 7 An organization to which contributions are deductible if made for the use of a governmental unit. These have a 30% deductibility limitation.
- 8 A foreign-addressed organization.

OTHER CODING—A four-digit number appearing after the name of an organization and following the legend "Until" indicates the Advance Ruling Expiration Date. The entry represents organizations receiving a "public charity" advance ruling under section 501(c)(3) of the Internal Revenue Code. The first two-digit number represents the year and the last two-digit number represents the month in which the "public charity" advance ruling is scheduled to terminate (e.g. 7706 indicates a June 30, 1977 expiration date).

The following examples, using fictitious names, illustrate the use of this coding system:

Doe Foundation, The John(4)
Columbia, Md.

Explanation:

Code (4) denotes that this is a private foundation with a 30% deductibility limitation.

Royal Order of Falcons (1) (2) (6)
South Orange, N.J.

Explanation:

Code (1) denotes that contributions to subordinate units included under

the group exemption are deductible; code (2) limits deductibility to contributions used exclusively for religious, charitable, and other designated purposes; and code (6) denotes a 30% deductibility limitation.

Metatarsal Society of America, Inc.
Washington, D.C.

Explanation:

No code means a public charity with a 50% deductibility limitation.

Tree Public Society, Until 8209.
Yuma, AZ

Explanation:

Until 8209 denotes a 50% deduction limitation until September 1982. Deductibility after this date will depend on a final determination or ruling on foundation status.

Publication No. 78 is updated and reissued annually. Additions are published in cumulative quarterly supplements. However, when the Internal Revenue Service withdraws recognition of status or when it recognizes a change in an organization's status, the cumulative quarterly supplements do not reflect such changes. Status changes are published by announcements in the Internal Revenue Bulletin. Bulletin announcements also provide the public with current information on the status of protected contributions, where an organization has timely filed suit for declaratory judgment under section 7425 of the Code challenging its revocation of exemption.

Organizations which are required to file annual information returns on either Form 990 (Return for Organization Exempt from Income Tax) or Form 990-PF (Return for Private Foundation Exempt from Income Tax) as required by section 6033 of the Code, but which have not done so for two years (extensions of time to file considered) prior to the extraction date of this edition, may not be included in this listing. However, the exclusion of an organization from the Cumulative List because of this does not constitute the termination of the Internal Revenue Service's recognition of its exempt status.

The extent to which contributors may rely on the listing of organi-

zations in this publication for purposes of deductibility and the procedures by which such reliance may be suspended are contained in Revenue Procedure 82-39. Such reliance is also subject to any announcements published in the Internal Revenue Bulletin that inform the public about the status of certain protected contributions under section 7428(c) of the Code. The general rule as set forth in Revenue Procedure 82-39 is that contributions will be deductible by persons unaware of a change in the organization's status until (1) the date of publication of an announcement in the Internal Revenue Bulletin that contributions to the organization are no longer deductible or (2) a different date specified in another announcement concerning certain protected contributions under Section 7428(c) of the Code. There is also a special procedure set forth in Revenue Procedure 82-39 for suspending reliance at an earlier date in appropriate cases.

Similar reliance provisions apply to an organization's foundation classification as it appears in the list.

Questions concerning the listings in this publication or supplements, i.e., with regard to omissions, misspellings, alphabetical misplacements, coding errors, deductibility of contributions to a particular organization not listed, and questions of a general technical nature should be addressed to your District Director.

The Cumulative List, Publication No. 78, and supplements may be obtained on a subscription basis from the Superintendent of Documents, Government Printing Office, Washington, D.C. 20402. Subscription information, including current price, may be obtained by calling (202) 783-3238.

Part II

This section contains a general explanation of the rules covering income tax deductions for contributions by individuals. A more comprehensive discussion of the rules can be found in Publication 526, "Charitable Contributions", and Publication 561 "Determining the Value of Donated Property." Both publications may be obtained free by sending a request to your District Director.

Charitable contributions of money or property made to certain qualified organizations may be deducted if you itemize your deductions. Generally,

you may deduct up to 50% of your adjusted gross income, but 20% and 30% limitations apply in some cases.

Qualified Organizations

A contribution is deductible if it is made to, or for the use of, any of the following organizations that otherwise are qualified organizations under section 170(c) of the 1986 code:

A State, a U.S. possession, or political subdivision thereof, or the United States, or the District of Columbia, if made exclusively for public purposes;

A community chest, corporation, trust, fund, or foundation organized or created in the United States or its possessions, or under the laws of the United States, any State, the District of Columbia or any possession of the United States, and organized and operated exclusively for charitable, religious, educational, scientific, or literary purposes, or for the prevention of cruelty to children or animals.

A church, synagogue, or other religious organization;

A war veterans' organization, its post, auxiliaries, trusts or foundations organized in the United States or its possessions;

A nonprofit volunteer fire company;

A civil defense organization created under Federal, State, or local law. (This includes unreimbursed expenses of civil defense volunteers that are directly connected with and solely attributable to their volunteer services);

A domestic fraternal society, operating under the lodge system, but only if the contribution is to be used exclusively for one or more charitable purposes.

A nonprofit cemetery company if the funds are irrevocably dedicated to the perpetual care of the cemetery as a whole, and not a particular lot or mausoleum crypt.

Timing of Contributions

Contributions must actually be paid in case or other property before the close of your tax year to be deductible, whether you use the cash or accrual method.

Deductible Amounts

If you donate property other than cash to a qualified organization, you may generally deduct the fair market value of the property. However, if the

property has appreciated in value, some adjustments may have to be made.

The rules relating to how to determine fair market value are discussed in Publication 561 "Determining the Value of Donated Property"

Limitation on Deductions

In general, contributions to charitable organizations may be deducted up to 50% of adjusted gross income (computed without regard to net operating loss carrybacks). However, contributions to certain private foundations, veterans organizations, fraternal societies, and cemetery organizations are limited to 30% of adjusted gross income (computed without regard to net operating loss carrybacks).

The 50% limitation applies to (1) all public charities (no code), (2) all private operating foundations (code 3), (3) certain private foundations that distribute the contributions they receive to public charities and private operating foundations within 2-1/2 months following the year of receipt, and (4) certain private foundations the contributions to which are pooled in a common fund and the income and corpus of which are paid to public charities.

Public charities include; churches or conventions or associations of churches; tax-exempt educational organizations with a regular faculty and curriculum and a regular student body attending resident classes; tax-exempt hospitals; under certain circumstances, organizations directly engaged in continuous medical research in conjunction with such hospitals, and certain organizations operated exclusively to hold and administer property for State and local colleges and universities; a state, a possession of the U.S., or any political subdivision of any of the foregoing, or the U.S. or the District of Columbia, if the contribution is made for exclusively public purposes; charitable organizations that receive support in the form of gifts or fees from the general public or from government grants; and organizations operated in connection with any of the above.

A private operating foundation, briefly, is a private foundation that spends the majority of its income in the active conduct of charitable undertakings rather than distributing its income to other organizations.

The 30% limitation applies to private foundations (code 4—other than those previously mentioned that qualify for 50%) and to other organizations described in section 170(c) that do not qualify for the 50% limitation (codes 2, 6 and 7). A private foundation is any organization described in section 501(c)(3) that is not a public charity or a private operating foundation. The other organizations that qualify for the 30% limitation are organizations such as fraternal societies and veterans' organizations.

There is a special limitation on certain gifts of long-term capital gain property. A discussion of that special limitation may be found in Publication

526. "Income Tax Deduction for Contributions."

Foreign Organizations

The organizations listed in this publication with foreign addresses are generally not "foreign organizations" but are domestically formed organizations carrying on activities in foreign countries. These organizations are treated the same as any other domestic organization with regard to deductibility limitations.

Certain organizations with Canadian addresses listed may actually be "foreign organizations" to which contributions are deductible only because of tax treaty. With regard to

these organizations, in addition to the limitations on the amount of the deduction allowed by section 170 of the Code, the deduction may not exceed the amount allowed as a deduction under Canadian law computed as though the taxable income (in the case of a corporation) or adjusted gross income (in the case of an individual) from sources in Canada is the aggregate income. A deduction for a contribution to a Canadian organization (foreign) listed in this publication is unallowable if the contributor reports no taxable income from Canadian sources on the United States income tax return.

Except as provided above, contributions made to a foreign organization are not deductible.

- Historical Society Inc. Clermont County, Barabiv, Oh.
 Historical Society Inc. Edgecombe County,
 Barboro, N. C.
 Historical Society Inc. the Isle La Motte,
 Isle La Motte, Vt.
 Historical Society Inc. Watertown, Watertown, Ct.
 Historical Society Incorporated Anson County,
 Wadesboro, N. C.
 Historical Society Incorporated Culpeper,
 Culpeper, Va.
 Historical Society Madera County, Madera, Ca.
 The Historical Society of Alpine County,
 Markleeville, Ca.
 Historical Society of Amherst N. H., Amherst, N. H.
 Historical Society of Arlington Heights,
 Arlington Hts, Il.
 Historical Society of Battle Creek Kimball House,
 Battle Creek, Mi.
 Historical Society of Bensalem Twp, Bensalem, Pa.
 The Historical Society of Berkeley Heights,
 Berkeley Heights, N. J.
 Historical Society of Berks County, Reading, Pa.
 Historical Society of Bloomfield, Bloomfield, N. J.
 Historical Society of Bosantown Township Inc.,
 Bosantown, N. J.
 Historical Society of Bradford County, Towanda, Pa.
 Historical Society of Bristol, Canandaigua, N. Y.
 Historical Society of Brookfield, Brookfield, Vt.
 Historical Society of Buffalo Grove, Buffalo Grove, Il.
 Historical Society of Carnegie Pa. Until 1912,
 Carnegie, Pa.
 Historical Society of Carroll County Maryland Inc.,
 Westminster, Md.
 Historical Society of Cecil County, Elkton, Md.
 Historical Society of Centennial Valley,
 Los Angeles, Ca.
 Historical Society of Charles County Inc.,
 Port Tobacco, Md.
 Historical Society of Cheshire City, Keene, N. H.
 Historical Society of Chesterfield County,
 Cheraw, S. C.
 Historical Society of China Grove, Until 1912,
 China Grove, N. C.
 Historical Society of Cicero, Cicero, Il.
 Historical Society of Columbiana and Fairfield
 Township Inc., Columbiana, Oh.
 Historical Society of Cowley County, Winfield, Ks.
 Historical Society of Crawford County, Pittsburg, Ks.
 Historical Society of Dauphin County, Harrisburg, Pa.
 Historical Society of Delaware, Wilmington, De.
 Historical Society of Denton County, Denton, Tx.
 The Historical Society of Downs, Downs, Ks.
 Historical Society of Dunkirk New York,
 Dunkirk, N. Y.
 Historical Society of Early, Murnstown, N. J.
 Historical Society of East Hartford Incorporated,
 E. Hartford, Ct.
 Historical Society of East Liberty County, Hull, Tx.
 Historical Society of Easton Inc., Easton, Ct.
 Historical Society of Elk Grove and Wheeling
 Townships Mount Prospect, Mount Prospect, Il.
 Historical Society of Elmwood Park,
 Elmwood Park, Il.
 Historical Society of Esquimaux, Castleton, N. Y.
 Historical Society of Estell Manor New Jersey Inc.,
 Estell Manor, N. J.
 Historical Society of Fairfax County Inc., Fairfax, Va.
 Historical Society of Forest Park, Forest Park, Il.
 Historical Society of Fort Washington Penna.,
 Fort Washington, Pa.
 Historical Society of Frankford, Philadelphia, Pa. (4)
 Historical Society of Frederick County Inc.,
 Frederick, Md.
 Historical Society of Garden County, Oshkosh, Ne.
 Historical Society of Germantown, Germantown, Oh.
 Historical Society of Glastonbury Incorporated,
 Glastonbury, Ct.
 Historical Society of Grand Rapids Oh.,
 Grand Rapids, Oh.
 Historical Society of Greater Lake Placid Inc.,
 Lake Placid, Fl.
 Historical Society of Greater Lansing, Lansing, Mi.
 Historical Society of Greater Peotone, Peotone, Il.
 Historical Society of Greece New York,
 Rochester, N. Y.
 Historical Society of Greenfield Mass, Greenfield, Ma.
 Historical Society of Haddonfield, Haddonfield, N. J.
 Historical Society of Harford County Inc.,
 Bel Air, Md.
 Historical Society of High Bridge Inc.,
 High Bridge, N. J.
 Historical Society of Hilltown Township, Hilltown, Pa.
 Historical Society of Hopkins County Inc.,
 Madisonville, Ky. (4)
 Historical Society of Idaho Springs, Until 1912,
 Idaho Springs, Co.
 Historical Society of La Verne, La Verne, Ca.
 Historical Society of Litchfield, Litchfield, Me.
 Historical Society of Maries County Missouri,
 Vienna, Mo.
 Historical Society of Marlboro Inc., Marlboro, Vt.
 Historical Society of Marshall County Iowa,
 Marshalltown, Ia.
 Historical Society of Martin County Inc.,
 Stuart, Fl. (3)
 Historical Society of Mecklenburg, Chase City, Va.
 Historical Society of Michigan, Ann Arbor, Mi.
 Historical Society of Middletown and the Walkkill
 Precincts Inc., Middletown, N. Y. (4)
 Historical Society of Midland County,
 Midland, Tx. (5)
 Historical Society of Monterey Park,
 Monterey Park, Ca.
 Historical Society of Montgomery County,
 Hillsboro, Il.
 Historical Society of Montgomery County,
 Norrisown, Pa.
 Historical Society of Moorestown, Moorestown, N. J.
 Historical Society of Moreau and Glens Falls,
 So Glen Falls, N. Y.
 Historical Society of Mount Pleasant Ohio Inc.,
 Mt. Pleasant, Oh.
 Historical Society of New Mexico, Santa Fe, N. M.
 Historical Society of New Santa Fe, Kansas City, Mo.
 Historical Society of Newburgh Bay and the
 Highlands, Newburgh, N. Y.
 Historical Society of Normangee Inc., Normangee, Tx.
 Historical Society of North Brevard Incorporated,
 Titusville, Fl.
 Historical Society of North German Settlements in
 Western New York, Niagara Falls, N. Y.
 Historical Society of Oak Park and River Forest,
 Oak Park, Il.
 Historical Society of Ocean Grove New Jersey Inc.,
 Ocean Grove, N. J.
 Historical Society of Ogden Dunes Indiana Inc.,
 Ogden Dunes, In.
 Historical Society of Okaloosa and Walton Counties
 Inc., Valparaiso, Fl.
 Historical Society of Old Newbury, Newburyport, Ma.
 Historical Society of Old Northfield Inc.,
 Northfield, Oh.
 Historical Society of Old Yarmouth,
 Yarmouthport, Me.
 Historical Society of Oregon County, Altam, Mo.
 Historical Society of Palm Beach County,
 West Palm Beach, Fl.
 Historical Society of Palm Desert, Palm Desert, Ca.
 Historical Society of Parma Heights,
 Parma Heights, Oh.
 Historical Society of Pennsylvania, Philadelphia, Pa.
 Historical Society of Plainfield New Jersey,
 Plainfield, N. J. (5)
 Historical Society of Polk County Missouri Inc.,
 Bolivar, Mo. *
 Historical Society of Pomona Valley, Pomona, Ca.
 Historical Society of Porter County Inc.,
 Valparaiso, In.
 Historical Society of Penitentiary County Oklahoma,
 Shawnee, Ok.
 Historical Society of Penitentiary County,
 Council Bluffs, Ia.
 Historical Society of Princeton New Jersey,
 Princeton, N. J.
 Historical Society of Quaker Hill and Vicinity
 Incorporated, Pawling, N. Y.
 Historical Society of Quincy & Adams County Illinois,
 Quincy, Il.
 Historical Society of Quincy and Adams County
 Endowment Fund, Quincy, Il.
 The Historical Society of Riverton, Riverton, N. J.
 Historical Society of Rockland County,
 New City, N. Y.
 The Historical Society of Russell, Lebanon, Va.
 Historical Society of Saginaw County, Saginaw, Mi.
 Historical Society of Sarnum & Conant Inc.,
 Conant, Ma.
 Historical Society of Sarasota County, Sarasota, Fl.
 Historical Society of Saratoga Springs,
 Saratoga Springs, N. Y.
 Historical Society of Schuylkill County, Pottsville, Pa.
 Historical Society of Scotch Plains & Fairwood,
 Scotch Plains, N. J.
 Historical Society of Seattle & King County,
 Seattle, Wa.
 Historical Society of Shawangunk & Gardiner,
 Walkill, N. Y.
 Historical Society of South San Francisco Inc.,
 South San Francisco, Ca.
 Historical Society of Southern California,
 Los Angeles, Ca.
 The Historical Society of St. Louis County St. Louis
 County Law Library, Clayton, Mo.
 Historical Society of St. Marys & Benzinger Township,
 St. Marys, Pa.
 Historical Society of Stanton County Nebraska,
 Stanton, Ne.
 Historical Society of Stillwater Township,
 Middleville, N. J.
 Historical Society of Talbot County, Easton, Md.
 Historical Society of the American Memorial Park,
 Until 1912, Saipan, Mp.
 Historical Society of the Blairsville Area,
 Blairsville, Pa.
 The Historical Society of the Brunswick Area, Until
 1912, Brunswick, Oh.
 Historical Society of the City of Baldwin Park,
 Baldwin Park, Ca.
 The Historical Society of the City of Egg Harbor City
 Inc., Until 1906, Egg Harbor City, N. J.
 Historical Society of the Coconino Valley, Ephrata, Pa.
 Historical Society of the District of Columbia Circuit,
 Until 1912, Washington, D. C.
 Historical Society of the Fort Hill Country,
 Mundelein, Il.
 Historical Society of the Massapequas,
 Massapequa, N. Y.
 Historical Society of the Merricks, Merrick, N. Y.
 Historical Society of the Militia and National Guard,
 Washington, D. C.
 Historical Society of the Pound, Until 1912, Pound, Va.
 Historical Society of the Rockaways, Hibernia, N. J.
 Historical Society of the Tarrytowns Inc.,
 Tarrytown, N. Y.
 Historical Society of the Tonawandas Inc.,
 Tonawanda, N. Y.
 The Historical Society of the Town of Barnstable
 Massachusetts, Barnstable, Ma.
 Historical Society of the Town of Clarence,
 Clarence, N. Y.
 Historical Society of the Town of Greenwich Inc.,
 Cts Cob, Ct.
 Historical Society of the Town of Hancock Maine,
 Hancock, Me.
 Historical Society of the Town of North Hempstead,
 Manhasset, N. Y.
 Historical Society of the Town of Olive C. O. Frank E.
 Becker, Shokan, N. Y.
 Historical Society of the Town of Warwick,
 Warwick, N. Y.
 Historical Society of the Township of Chatham,
 Chatham, N. J.
 Historical Society of the United States Court of
 Appeals 3rd Circuit, Until 1912, Philadelphia, Pa. *
 Historical Society of the United States Courts in the
 Eighth Circ., St. Louis, Mo. (1)
 Historical Society of the United States District Court,
 Until 1912, Tyler, Tx.
 Historical Society of the Upper Baraboo Valley Inc.,
 Wauweco, Wi.
 Historical Society of the Westburys C. O. Gilman W.
 McGill, Westbury, N. Y.
 The Historical Society of Trappe Pa. Collegeville, Pa.
 Historical Society of Trotwood and Madison
 Township, Trotwood, Oh.
 Historical Society of University City,
 University City, Mo.
 Historical Society of Vandlia Butler, Vandalia, Oh.
 Historical Society of Walden & Walkill Valley,
 Walden, N. Y.
 Historical Society of Wilkes County Inc.,
 Loganville, Ga.
 Historical Society of Washington County Illinois,
 Nashville, Il.
 Historical Society of Washington County Inc.,
 Abingdon, Va.
 The Historical Society of Washington County
 Incorporated, Plymouth, N. C.
 Historical Society of Washington De.
 Washington, D. C.
 Historical Society of Watertown, Watertown, Ma.
 Historical Society of Waterville Ohio, Waterville, Oh.
 Historical Society of Wells and Ogunquit Inc.,
 Wells, Me.