Cumulative List of Organizations

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

Vol. One of Two

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Department of the Treasury Internal Revenue Service

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

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 only if they are
not 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 50% 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 govern-
mental 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 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
abbreviations, 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.

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

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

Tree Public Society, until 8259.
Yuma, AZ

Explanation:
Until 8259 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. 70 is updated and
revised 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 organiza-
tion's status, the cumulative quarterly
supplements do not reflect such
changes. Status changes are published
by announcements in the Internal
Revenue Service Bulletin. Bulletin
announcements also provide the public with
current information on the status of
protected contributions, where an
organization has timely filed suit for
decisory judgment under section
7425 of the Code challenging its
rejection 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
can 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 33% 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 any State, the District of Columbia, any political subdivision of any State, the United States, or any organization which is exempt from income tax under section 501(c)(3) of the Code, 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, auxiliary, trust or foundations organized in the United States or its possessions;

A nonprofit volunteer fire company; or

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 a lodges 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 cash 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 (code 3), (4) certain private foundations with donors who do not pay income taxes for the contributions they receive, and (5) certain private foundations with donors who do not pay income taxes for the contributions they receive.

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; certain public libraries; certain social welfare organizations 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, or charitable organizations that receive support in the form of gifts or fees from the general public or from governmental grants, and organizations operated in connection with any of these.

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.