

Department of The Treasury

Internal Revenue Service
EO Group 7404
Suite 1109
401 West Peachtree St.
Atlanta, GA 30365

American Cancer Society, Inc.
1599 Clifton Road
Atlanta, GA 30329

Person to Contact:
Terry Williams
Telephone Number:
(404) 331-3793
Refer Reply To:
EO:7404:AM
EIN:
13-1788491
Date: April 17, 1992

Dear Sir or Madam:

We have received and reviewed the amended organizing documents that you submitted on behalf of your organization, in which the organizing documents were approved and/or adopted on November 14, 1991. This information has been made a part of your file.

Your organization shall continue to be recognized as exempt under Section 501(C)(03) and 170(b)(1)(A)(vi) of the Internal Revenue Code: effective as of November 1942. You may continue to rely on this exemption until it is modified, terminated or revoked by the Internal Revenue Service.

Please continue to let us know of any changes in the purpose, character, method of operation, name or address of your organization. This is a requirement for retaining your exempt status.

A copy of this letter should remain in your permanent records, as it may help resolve any question about your exempt status.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Terry Williams", written in a cursive style.

Coordinator
Exempt Organizations

Department of the Treasury
Internal Revenue Service
Quality Review Staff
Taxpayer Assistance Group
P.O. Box 1055 - Room 907
Atlanta, Georgia 30370-0000

Date: MAY 16, 1990

Date of Inquiry:
05/10/90
Refer Reply To:
QRS:EO:TPA
EIN:
13-1788491
FFN:

AMERICAN CANCER SOCIETY, INC.
ATTN: ROBERT PASK — COUNSEL
1599 CLIFTON ROAD, NE
ATLANTA, GA 30329-4251

Dear Taxpayer:

This is in response to your request for confirmation of your exemption from Federal Income Tax.

You were recognized as an organization exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code by our letter of November, 1942. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 170(b)(1)(A)(vi) and 509(a)(1).

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified, or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any changes in your name and address.

Thank you for your cooperation.

Sincerely yours,



Exempt Organizations Coordinator



Internal Revenue Service

Washington, DC 20224

Date:

JUN 13, 1972

In reply refer to:

T:MS:EO:R:4

American Cancer Society, Inc.
219 East 42nd Street
New York, New York 10017

Gentlemen:

This is in reply to a letter dated May 1, 1972, from your legal representative, John C. Baity, requesting a ruling that you and your subordinate Divisions qualify as "publicly supported" organizations under section 170(b)(1)(A)(vi) of the Internal Revenue Code of 1954.

Our records show that in a group ruling issued by this office under date of November 5, 1942, you and your subordinate Divisions were recognized to be exempt from Federal income tax under predecessor sections of section 501(c)(3) of the Internal Revenue Code of 1954.

Based on the information furnished by Mr. Baity, we rule that you and your subordinate Divisions are organizations described in section 170(b)(1)(A)(vi) of the Code. Accordingly, for taxable years beginning after December 31, 1969, individuals will be allowed a deduction to the extent that the aggregate of their contributions to you and your subordinate Divisions does not exceed 50 percent of their contribution base.

Since neither you nor your subordinate Divisions are private foundations, neither you nor they are subject to the excise taxes under Chapter 42 of the Code. However, neither you nor your subordinate Divisions are automatically exempt from other Federal excise taxes.

American Cancer Society, Inc.

You and your subordinate Divisions should report any changes in your character, method of operation, and the nature or extent of your public support to the District Director, Manhattan, New York, which is your key District for exempt organization matters.

Sincerely yours,

A handwritten signature in black ink that reads "J. A. Tulesio". The signature is written in a cursive style with a large, prominent initial "J".

Chief, Rulings Section
Exempt Organizations Branch



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

IN REPLY REFER TO
T:R:EO:6
CSG

AUG 15, 1962

American Cancer Society, Inc.
521 West 57th Street
New York 19, New York

DATE OF ORIGINAL GROUP RULING November 5, 1942
PURPOSE Educational, scientific and charitable
FORM 100-A REQUIRED <input checked="" type="radio"/> YES <input type="radio"/> NO

Gentlemen:

Based upon the information presented, it is held that all of the new subordinate units whose names appear on the lists recently submitted are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code as they are organized and operated exclusively for the purpose noted above. Any questions concerning taxes levied under other subtitles of the Code should be submitted to the appropriate District Director.

Your new subordinate units are not required to file Federal income tax returns so long as they retain a tax exempt status, unless they are subject to the unrelated business tax imposed by section 511 of the Code and are required to file Form 990-T in order to report unrelated business taxable income. This is also applicable to you and your pre-existing subordinate units. Your new subordinate units are or are not required to file the annual information return, Form 990A, as indicated above. Such returns, if required, must be filed with the appropriate District Director after the close of the annual accounting period of each subordinate unit, unless you include the subordinate units in a group return filed by you.

Contributions made to your listed subordinate units are deductible by donors as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to or for the use of the listed subordinate units are deductible for Federal estate and gift tax purposes as provided in section 2055, 2106 and 2522 of the Code.

You and your exempt subordinate units are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been, filed as provided in such Act. Inquiries about the waiver of exemption certificates should be addressed to your District Director. You and your exempt subordinate units are not liable for the tax imposed under the Federal Unemployment Tax Act.

We have noted our records of any change in the names, addresses, character, purposes or method of operation of pre-existing subordinate units or those which ceased to exist of which you currently notified us.

Please send us the following information annually not later than 45 days after the close of your annual accounting period.

1. Lists showing the names and mailing addresses of your new subordinate units and the names and addresses of any units which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical or numerical order. In lieu of the lists referred to above you may furnish us with a copy of your published directory. Please send us one copy of the list or directory for this office and one copy for each district in which your subordinate units are located.

2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based if applicable in all respects to the new subordinate units.
3. A statement if, at the close of the year, there were no changes in your roster.
4. A statement of any changes in the character, purposes or method of operation of your organization or those of your subordinate units.
5. Duplicate copies of amendments to charters or bylaws of your organization or those of any of your subordinate units.

Any new subordinate units that you charter must meet the organizational and operational test defined in section 1-501(c)(3)-1 of the Regulations. Therefore, you will be required to furnish on behalf of each new subordinate unit a copy of the uniform charter or, one copy of the uniform charter and an affidavit by one of your principal officers stating that each of your new subordinate units is organized and operated under that uniform charter. If the uniform charter is not adopted by any of your subordinate units or you do not issue a uniform charter, you must submit a copy of the corporate charter or constitution and bylaws for each new subordinate unit.

The District Directors concerned by the changes made in your roster are being notified.

Very truly yours,

A handwritten signature in black ink, appearing to read "J. H. Worley". The signature is written in a cursive, flowing style.

Chief, Exempt Organizations Branch