

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

SEP 1 0 1963

IN REPLY REFER TO

FOREIGN RELATIONS

1 6 196**3**

Dear Mr. Chairman:

The Secretary asked that I make further reply to your letter of August 13, 1963, wherein you inquired as to the Federal tax status of certain organizations, and whether or not contributions made to them are deductible by donors. In each case where exemption has been granted, you ask that we indicate the facts applicable to the specific organization that brought it under the statutory provisions for tax exemption, and whether these facts are consistent with those presented by the organization at recent hearings conducted by the Foreign Relations Committee.

Set forth below is a report on the status for Federal income tax purposes of the organizations listed in your letter. Since the hearings conducted by your Committee are rather extensive, we are presently studying the reports of your Committee in order to compare the facts presented by these organizations at the hearings with those in our file. We will advise you further on this as soon as our study is completed.

Our records show exemption established as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, contributions to which are deductible by donors:

1. <u>The Jewish Agency for Israel, Inc.</u>, formerly, The Jewish Agency, Inc., 515 Park Avenue, New York, New York.

2. <u>The Jewish Agency-American Section</u>, Inc., 515 Park Avenue, New York, New York.

3. <u>The American Zionist Council</u>, formerly American Emergency Committee for Zionist affairs, 515 Park Avenue, New York, New York.

4. <u>The Jewish Telegraphic Agency</u>, Inc., 660 First Avenue, New York 16, New York.



5. Council for Middle Eastern Affairs, Inc., 261 Belmont Avenue, Belmont, New York.

6. United Jewish Appeal, 165 West 46th Street, New York 36, New York.

Exemption has not been established for the following organizations:

1. Portuguese-American Committee on Foreign Affairs, 20 Pemberton Square, Boston, Massachusetts.

2. American Committee on Africa, 801 Second Avenue, New York 17, New York.

The Christian Crusade, 217 South Boston 3. Avenue, Tulsa, Oklahoma. (Our records show that exemption has been established by the Christian Echoes Ministry, Inc., Sapulpa, Oklahoma, contributions to which are deductible, and that this organization also is known as the Christian Echoes National Ministry, Inc., and publishes "The Christian Crusade.")

4. The American Christian Association for Israel, 515 Park Avenue, New York, New York.

5. American Israel Public Affairs Committee, 1737 H. Street, N.W., Washington, D.C.

6. The Committee of One Million, Suite 905, 79 Madison Avenue, New York 16, New York.

With kind regards,

Sincerely,

Commissioner

Honorable J. W. Fulbright Chairman, Committee on Foreign Relations United States Senate Washington 25, D.C.

Copies Attached