



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR

BAL-EO-68- 30

~~XXXXXXXXXXXXXXXXXXXX~~
BALTIMORE, MARYLAND ~~XXXXX~~ 21203

Audit Division
P.O. Box 538

IN REPLY REFER TO

210:EO

JAN 25 1968

American Zionist Public Affairs Committee
1341 G Street, N.W.
Washington, D.C. 20005

I. R. CODE
SECTION 501(C) (4)
ADDRESS INQUIRIES AND FILE RETURNS WITH DISTRICT DIRECTOR OF INTERNAL REVENUE
Baltimore, Maryland
ACCOUNTING PERIOD ENDING
February 28

Gentlemen:

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above. Any changes in operations from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. You are required to file an information return, Form 990, annually on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

You are liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes); and for the tax imposed under the Federal Unemployment Tax Act if you have four or more individuals in your employ.

Any questions concerning excise, employment or other Federal taxes should be submitted to this office.

This is a determination letter.

This determination is also applicable to your unincorporated predecessor organization under the same name and under the name of American Zionist Committee for Public Affairs. Contributions made to you are not deductible by donors as provided in section 170 of the Code.

Very truly yours,

(Signed) Francis G. Duchay

F. G. Duchay
Acting District Director

MHS:mg

cc: **David A. Brody, Esq.**
615-17 Perpetual Building
Washington, D.C. 20004

MHS
1/24/68
and
1/24/68
M
1/24/68