



TREASURY DEPARTMENT

WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:RR:EMH

JUL 29 1937

Young Women's Christian Association
of Canton, Ohio,
420 Market Avenue, South,
Canton, Ohio.

Mesdams

Reference is made to the evidence submitted by you in support of your claim to exemption from the payment of the taxes imposed by the Social Security Act.

The evidence presented discloses that you were incorporated in July, 1909, under the laws of the State of Ohio. Your purposes are to build a fellowship of women and girls devoted to the task of realizing in our common life those ideals of personal and social living to which we are committed by our faith as Christians. It appears that you are engaged in carrying out the purposes for which you were formed; that your income is derived from the Canton Welfare Federation, which organization controls and dispenses the Canton Community Fund, membership dues, donations, classes and room rentals, and miscellaneous sources; and that no part of your income inures to the benefit of any private shareholder or individual.

Based on the facts presented, it is held that you are exempt from payment of taxes imposed by the Social Security Act, approved August 14, 1935, inasmuch as you come within the exceptions provided in section 811(b)(8) of Title VIII and section 907(c)(7) of Title IX.

Consideration has also been given to your status for income tax purposes and it is held that you are entitled to exemption under the provisions of section 101(6) of the Revenue Act of 1936 and the corresponding provisions of prior revenue acts. You are not, therefore, required to file returns for 1936 and prior years. Returns will not be required for subsequent years so long as there is no change in your organization, your purposes or your method of operation.

Young Women's Christian Association
of Canton, Ohio.

Any changes in the form of organization or method of operation, as shown by the evidence submitted, must be immediately reported by you to the collector of internal revenue for your district in order that the effect of such changes upon your present exempt status may be determined.

The exemption granted in this letter does not apply to taxes levied under other titles or provisions of the respective revenue acts, except insofar as exemption is granted expressly under those provisions to organizations enumerated in section 101 of the Revenue Act of 1936 and the corresponding provisions of prior revenue acts.

Contributions made to your organization by individual donors are deductible by such individuals in arriving at their taxable net income in the manner and to the extent provided by section 23(o) of the Revenue Act of 1936 and the corresponding provisions of prior revenue acts. The deductibility of contributions by corporations is governed by section 23(q) of the Revenue Act of 1936.

A copy of this letter is being transmitted to the collector of internal revenue for your district.

By direction of the Commissioner.

Respectfully,


Deputy Commissioner.