



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to:
Dec. 18, 2012 LTR 4205C EO
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BODC: TE



WASHINGTON DC 20006-5009

020841

Employer Identification Number:
Person to Contact:
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Dec. 07, 2012, request for information regarding your tax-exempt status. You have represented that you are a chapter, branch or auxiliary of the American National Red Cross.

Our records indicate that in December 1938, the American National Red Cross was held to be exempt from Federal income tax under section 101(6) of the Internal Revenue Act of 1938, which now corresponds to section 501(c)(3) of the Internal Revenue Code. In a subsequent determination, the American Red Cross was classified as a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(a)(vi) of the Code.

Even though the American National Red Cross was issued an individual ruling, this ruling covers its chapters, branches, and auxiliaries.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

, Department Manager
Accounts Management Operations

Date: **MAR 29 2007**

APPLETON, WI 54914

Employer Identification Number:

DLN:

Contact Person:

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

March 31

Public Charity Status:

170(b)(1)-(A)(vi)

Form 990 Required:

Yes

Effective Date of Exemption:

May 10, 1946

Contribution Deductibility:

Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Information for Exempt Organizations Under Section 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,

Director, Exempt Organizations
Rulings and Agreements

Enclosures: Information for Organizations Exempt Under Section 501(c)(3)

Letter 947 (DO/CG)