



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

IN REPLY REFER TO

T:R:EO:1
AWP

Japanese American Citizens League
1634 Post Street
San Francisco 15, California

APR 17 1964

Gentlemen:

Your letter of March 11, 1964, requesting a group ruling covering your subordinate units, has been considered.

Our records disclose that in a ruling dated August 2, 1944, it was held that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1954 Code.

Based upon the information presented, it is held that you and your subordinate units, whose names appear on the list submitted, are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954.

You and your exempt subordinate units are not required to file Federal income tax returns so long as each retains an exempt status unless it is required that Form 990-T be filed for the purpose of reporting unrelated business taxable income. However, you and each of your exempt subordinate units are required to file, annually, an information return, Form 990-A, with the District Director in whose district the subordinate unit is located unless it is included in a group return filed by you. Any changes in names, addresses, character, purposes or method of operation should be reported immediately to the District Director concerned in order that consideration may be given to the effect thereof upon the exempt status of the organization.

Contributions made to you or your exempt 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 you or your subordinate units are deductible

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for Federal estate and gift tax purposes as provided in section 2055, 2106 and 2522 of the Code.

You and your 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 that Act. Inquiries about the waiver of exemption certificate should be addressed to your District Director. You and your subordinate units are not liable for the tax imposed under the Federal Unemployment Tax Act.

Please send us the following information annually not later than forty-five days after the close of each succeeding 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 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 is 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.

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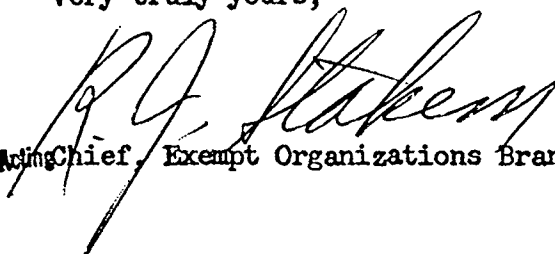
4. A statement of any changes in the character, purposes, or method of operation of your organization or those of your subordinate units.

5. Duplicate copies of amendments to charters or bylaws of your organization or those of your subordinate units.

You should advise each of your subordinate units of the exemption and the pertinent provisions of this ruling, including the liability for filing information or other returns.

The District Directors concerned are being advised of this action.

Very truly yours,


Acting Chief, Exempt Organizations Branch