



Internal Revenue Service
Washington, DC 20224

Date: **FEB 9 1973** In reply refer to
T:MS:EO:R:5

Mr. Edwin L. Kirby
United States Department of
Agriculture, Extension Service
Washington, D. C. 20250

Dear Mr. Kirby:

This is in reply to your letter dated January 18, 1971, in which you request rulings that all of the various 4-H clubs and affiliated 4-H organizations under the control of the Extension Service of the United States Department of Agriculture be classified as organizations other than private foundations, and that they be granted relief from filing annual returns of information. You have also requested that all affiliated 4-H organizations under the control of the extension Service be included in our original ruling of April 24, 1946, which granted recognition of exemption to 4-H clubs.

This original ruling issued to the Department of Agriculture of April 24, 1946, recognized that 4-H clubs were exempt from Federal income tax under section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1954 Code.

On March 15, 1948, a ruling was issued holding that the filing of information returns on Form 990 by 4-H clubs was not required.

Your letter of November 22, 1954, raised the question as to whether affiliated 4-H organizations were also intended to be included in our ruling of April 24, 1946. Our ruling of September 23, 1960, held that our ruling of April 24, 1946, was meant to include only the 4-H clubs, and concluded that, although the affiliated 4-H organizations have an ultimate objective of furthering the 4-H program, they were too diversified as to purposes and activities to be included in the original ruling.

On the basis of information contained in your letter of January 18, 1971, and subsequent information submitted we have concluded that all of the affiliated 4-H organizations authorized to use the 4-H emblem by the Department of Agriculture are so organized and operated under the control of the Extension Service as to make them eligible for inclusion in our original ruling of April 24, 1946.

Donors may deduct contributions to 4-H clubs and affiliated 4-H organizations 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.

We also rule that both 4-H clubs and affiliated 4-H organizations authorized to use the 4-H emblem by the Department of Agriculture are not private foundations within the meaning of section 509(a)(1) of the Code, because they are organizations described in section 170(b)(1)(A)(vi) of the Code.

Your request for a ruling under section 6033 of the Internal Revenue Code on information return filing requirements was the subject of a separate communication to you dated July 25, 1972, wherein you were advised that the Commissioner's discretionary authority to relieve the organizations from the filing requirements of section 6033 of the Code would not be exercised at this time.

We are informing our key district offices of this action. Please keep this ruling letter in your permanent records.

Sincerely yours,

Chief,
Exempt Organizations Branch