



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

IN REPLY REFER TO
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NOV 15 1963

Lawyers' Committee for Civil Rights Under
Law
c/o C. T. Corporation System
918 16th Street, N. W.
Washington 6, D. C.

Gentlemen:

Based upon the evidence submitted, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that you are organized and operated exclusively for charitable purposes. Any questions concerning taxes levied under other subtitles of the Code should be submitted to the District Director of Internal Revenue, Baltimore, Maryland.

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 and are required to file Form 990-T for the purpose of reporting unrelated business taxable income. Any changes in your character, purposes or method of operation should be reported immediately to your District Director for consideration of their effect upon your exempt status. You should also report any change in your name or address. You are liable for filing the annual information return, Form 990-A after the close of your annual accounting period, December 31.

Contributions made to you are deductible by donors as provided in section 170 of the Code, including contributions made during the period from June 21, 1963, when the Committee was formed to the date of your incorporation on August 1, 1963.

Unreimbursed expenditures paid or incurred by members of the Committee which were incident to the rendition of services to the Committee from the date of its creation on June 21, 1963, are deductible by such members in computing their taxable income in the manner and to the extent provided by section 170 of the Code.

Bequests, legacies, devises, transfers or gifts to or for your use are deductible for Federal estate and gift tax purposes under the provisions of sections 2055, 2106 and 2522 of the Code.

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You are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless you file a waiver of exemption certificate as provided in such act. You are not liable for the tax imposed under the Federal Unemployment Tax Act. Inquiries about the waiver of exemption certificate for social security taxes should be addressed to your District Director.

Your District Director is being advised of this action.

Very truly yours,

John W. Pittston
Director, Tax Rulings Division