



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

IN REPLY REFER TO
T:R:EO:6
CSG

JUN 12 1963

American Bible Society
450 Park Avenue
New York 22, New York

Gentlemen:

This is in reply to your letter of November 9, 1962, in which you request a current ruling on your status for Federal income tax purposes as an organization described in section 501(c)(3) of the Internal Revenue Code of 1954. We have also received your letters of February 7, 1963 and April 30, 1963. We regret the delay in this matter.

You enclosed with the letter of November 9, 1962, a copy of your annual report for 1962, which contains, among other things, your charter, constitution and bylaws. You also enclosed copies of our letters of May 28, 1945, December 20, 1946 and August 23, 1955.

In the letter of August 23, 1955, you were advised that on February 18, 1931, you were held exempt from Federal income tax under the provisions of section 103(6) of the Revenue Act of 1928 and corresponding provisions of prior revenue Acts. You were also advised that the ruling of February 18, 1931 was affirmed on April 29, 1938 under section 101(6) of the Revenue Act of 1936 and reaffirmed on May 28, 1945 and December 20, 1946 under section 101(6) of the Internal Revenue Code of 1939, which corresponds to section 501(c)(3) of the 1954 Code.

The rulings of February 18, 1931, April 29, 1938, May 28, 1945 and December 20, 1946 may be relied upon so long as there are no substantial changes in your character, purposes, or method of operation and your name will continue to be listed in the Cumulative List of Organizations described in section 170(c) of the Internal Revenue Code of 1954, as an organization contributions to which are deductible by donors for Federal income tax purposes. The Cumulative List is revised and published periodically.

CHARLES W. BAAS	
Rec'd	21
Ans'd
Referred

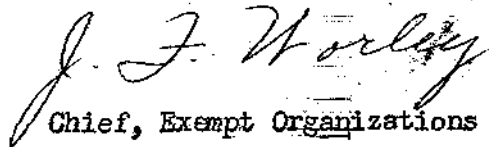


American Bible Society

For your information section 1.501(c)(3)-1(b)(6) of the Income Tax Regulations reads, in part, that an organization which has been determined to be exempt before July 27, 1959, and which does not seek a new determination of exemption is not required to amend its articles of organization to conform to the rules of this paragraph, but any organization which seeks a determination of exemption after July 26, 1959, must have articles of organization which meet the rules of this paragraph. Therefore, if you seek a new determination of exemption, you must meet both the organizational test and the operational test set forth in the Regulations.

Copies of this letter are being sent to the District Director of Internal Revenue, Manhattan.

Very truly yours,



Chief, Exempt Organizations Branch