

Date:

FEB 23 1976

Person to Contact:
Mr. Charles E. McLaughlin
Telephone Number:
(202)964-6197

Refer Reply to:
E:EO:O:R

Date:
February 17, 1976
Group Exemption Number:

99-0085044 1216 09 07 03
OUTDOOR CIRCLE CENTRAL ORGANIZATION
200 NORTH VINEYARD RM 508
HONOLULU HI 96817

1216

Dear Officer or Trustee:

We are contacting all group central organizations because the 1975 Form 990 and instructions require each central organization and its subordinates to show their group exemption number (GEN) in Part I, item 18(b), of Form 990.

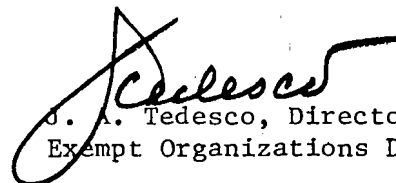
Your group exemption number is shown above. Please advise any of your subordinates that are required to file an annual information return, Form 990, to place your group exemption number on their return.

Church central organizations are not required to file an annual information return. However, any of their subordinates that do not qualify as "integrated auxiliaries" of a church are required to file an information return, Form 990, and should include on that return the appropriate group exemption number. We are preparing a proposed amendment to the Income Tax Regulations which will define an integrated auxiliary of a church. When that amendment is published, we will send an information copy to holders of group exemption rulings under section 501(c)(3) of the Internal Revenue Code. (Organizations exempt under other provisions will not receive a copy.)

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your help in this matter.

Sincerely yours,


J. A. Tedesco, Director
Exempt Organizations Division



U.S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Answered MAY 11 1967
5/11/67

IN REPLY REFER TO
T:EP:EO:R:2-JGD

The Outdoor Circle
1319 Kalakaua Avenue
Honolulu, Hawaii 96814

APR 27 1967

Mesdames:

We have considered your application for a group ruling holding you and your subordinate local branch circles exempt from Federal income tax as organizations described in **section 501(c)(3)** of the Internal Revenue Code of 1954.

Our records disclose that in a ruling addressed to you in your individual capacity under your former name, The Outdoor Circle of Hawaii, on October 13, 1948, it was held that you are not entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939. This ruling further held you exempt under the provisions of section 101(8) of the 1939 Code. On April 17, 1953, a group ruling was addressed to you holding your branch circles exempt under the provisions of section 101(8) of the 1939 Code. Sections 101(6) and 101(8) of the 1939 Code correspond to sections 501(c)(3) and 501(c)(4) of the 1954 Code, respectively.

You have now submitted additional information, including copies of your Articles of Incorporation and all Amendments thereto, showing that by the Amendments to your Articles approved on June 8, 1966, you now meet the organizational test requirements of section 501(c)(3). You have also shown that your activities are in furtherance of the purposes specified in section 501(c)(3) of the Code.

Based upon the information furnished, it is held that you and **your subordinate local branch circles, whose names appear in the lists submitted, are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954 beginning June 8, 1966, as it is shown that you and your subordinate local branch circles are organized and operated exclusively for charitable and educational purposes.**

Our ruling of October 13, 1948, which held you exempt in your individual capacity under the provisions of section 101(8) and our group ruling of April 17, 1953, and the various supplemental group rulings subsequently issued, which held your branch circles exempt

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under section 101(8) are modified to conform to this ruling beginning June 8, 1966. Therefore, this ruling has the effect of terminating your individual ruling of October 13, 1948, as of June 8, 1966, as well as modifying our group ruling of April 17, 1953, as shown.

You and your exempt subordinate local branch circles are not required to file Federal income tax returns so long as an exempt status is retained unless you or any of your exempt subordinate local branch circles are subject to the tax 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 questions concerning excise, employment or other Federal taxes should be addressed to the appropriate District Director.

You and each of your exempt subordinate local branch circles are required to file annual information returns on Form 990-A, on or before the fifteenth day of the fifth month following the close of the annual accounting period unless your exempt subordinate local branch circles are included in a group return filed by you pursuant to existing regulations.

Contributions made to you or to any of your exempt subordinate local branch circles are deductible by the donors as provided in section 170 of the Code beginning June 8, 1966. Bequests, legacies, devises, transfers or gifts of property to or for the use of you or any of your exempt subordinate local circles are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106 and 2522 of the Code beginning June 8, 1966.

Beginning June 8, 1966, you and your exempt subordinate local branch circles 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 certificates should be addressed to the appropriate District Director.

Beginning June 8, 1966, you and your exempt subordinate local branch circles are not liable for the taxes imposed under the Federal Unemployment Tax Act.

For next year, and for each succeeding year thereafter, please send us the following information not later than forty-five days after the close of your annual accounting period:

1. Lists, arranged in alphabetical or numerical order, showing the names and mailing addresses of

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(a) your new subordinate local branch circles and
(b) those which have ceased to exist or have changed their names or mailing addresses. One copy of the list should be furnished for the use of this office and one copy for the use of each of the districts in which one or more of your subordinate local branch circles are located. Directories may be furnished in lieu of the lists referred to above if a directory is published.

2. A statement, signed by one of your principal officers, stating whether the information upon which your original group ruling is based is applicable in all respects to your new subordinate local branch circles.

3. A statement, if at the close of the year, there were no changes in your roster.

4. A statement of any changes in your character, purposes or method of operation or those of any of your exempt subordinate local branch circles.

5. Duplicate copies of any amendments to your charter or by-laws or those of any of your exempt subordinate local branch circles.

This ruling is not applicable to any of your subordinate local branch circles which have received prior adverse rulings or which have been held exempt from Federal income tax under section 501(c) other than subsection 501(c)(3).

You should advise each of your exempt subordinate local branch circles of the pertinent provisions of this ruling, including the requirements for filing information or other returns.

Every exempt organization is required to have an Employer Identification Number regardless of whether it has any employees. If an organization does not have such a number, its District Director will take steps to see that one is issued to it at an early date.

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A copy of this letter is being furnished to the District Director of Internal Revenue, Honolulu, Hawaii.

Very truly yours,

John R. Barber

Chief, Rulings Section
Exempt Organizations Branch