



# TREASURY DEPARTMENT

WASHINGTON

OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO  
COMMISSIONER OF INTERNAL REVENUE  
AND REFER TO

TT:RR:EAC

NOV 30 1938

Henry George School of Social Science,  
30 East 29th Street,  
New York, New York.

Sirs:

Reference is made to the evidence submitted by you in determining your status for the purposes of Federal income taxation.

The evidence presented discloses that you were provisionally incorporated and granted a provisional charter on September 15, 1932, by the Board of Regents for and on behalf of the education department of the State of New York, as an educational institution to maintain schools and lecture forums for the purpose of teaching fundamental economics and social philosophy, and that you were granted an absolute charter on July 30, 1937, and additional power to conduct extension and correspondence courses.

Your activities consist of conducting courses of instruction based on the teachings of Henry George. Your activities are carried on by voluntary workers except that a small staff consisting of a director and nine employees are paid for their services. All courses are given to students free of charge. It is stated that your total enrollment of students for the year 1937 numbered 3,062. Your income is derived principally from voluntary contributions and is used to pay salaries and to defray necessary maintenance and operating expenses, no part thereof inuring to the benefit of any private individual.

Based on the facts presented, it is held that you are entitled to exemption under the provisions of section 101(6) of the Revenue Act of 1936 and the corresponding provisions of prior revenue acts. You are not, therefore, required to file returns for 1937 and prior years. Inasmuch as section 101(6) of the Revenue Act of 1938 is similar to section 101(6) of the Revenue Act of 1936, returns will not be required for 1938 and subsequent years so long as there is no change in your organization, your purposes or method of operation.

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Henry George School of Social Science.

Contributions to your organization by individual donors are deductible by such individuals in arriving at their taxable net income in the manner and to the extent provided by section 23(o) of the Revenue Act of 1938 and the corresponding provisions of prior revenue acts. The deductibility of contributions by corporations is governed by section 23(q) of the Revenue Acts of 1936 and 1938.

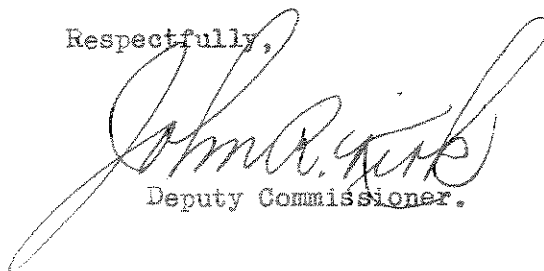
Any changes in the form of your organization or method of operation, as shown by the evidence submitted, should be immediately reported to the collector of internal revenue for your district in order that the effect of such changes upon your present exempt status may be determined.

The exemption referred to in this letter does not apply to taxes levied under other titles or provisions of the respective revenue acts, except insofar as exemption is granted expressly under those provisions to organizations enumerated in section 101 of the Revenue Act of 1938 and the corresponding sections of prior revenue acts.

A copy of this ruling is being transmitted to the collector of internal revenue for your district.

By direction of the Commissioner.

Respectfully,



Deputy Commissioner.