

APR 30 1970

**Internal Revenue Service**  
**Washington, DC 20224**

Date:

APR 27 1970

In reply refer to:

Form M-3441

T:MS:EO:R -OCS

► The Wildlife Society, Inc.  
c/o Fred G. Evenden  
3900 Wisconsin Ave., N.W.  
Suite 615  
Washington, D. C. 20016

— Gentlemen:

Purpose: Educational and Scientific  
Date of original group exemption letter: December 3, 1969  
Form 990-A required: ☒ Yes ☐ No

Based on the information supplied, we rule that the new subordinates you recently submitted for addition to your group exemption roster are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. This ruling supplements your original group exemption letter.

The new subordinates are not required to file a Form 1120 income tax return. However, if they are subject to tax on unrelated business income under section 511 of the Code, they must file Form 990-T. They are not liable for Federal unemployment taxes. They are liable for social security taxes only if they have filed waiver of exemption certificates, as provided in the Federal Insurance Contributions Act. (Your District Director will be glad to tell you more about the latter point.)

The block checked above shows whether the subordinates must file an annual information return, Form 990-A. If this return is required and if you do not include the subordinates in a group return, each must file Form 990-A by the 15th day of the fifth month after its annual accounting period closes.

Donors may deduct contributions to your new subordinates, as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of the new subordinates are deductible for Federal estate and gift tax purposes under sections 2055, 2106, and 2522 of the Code.

Next year, within 45 days after your annual accounting period closes, please send us two copies of the following information about your subordinates:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list of the names, mailing addresses including ZIP Codes, and employer identification numbers (if required for group exemption letter purposes) of subordinates on your group exemption roster that during the year:
  - a. changed names or addresses;
  - b. were deleted from the roster;
  - c. were added to the roster.

A directory of subordinates may be substituted for this list if it includes the required information and identifies the affected subordinates according to the three categories above.

3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:
  - a. a statement that the information upon which your present group exemption letter is based applies to the new subordinates;
  - b. a statement that each has given you written authorization to add its name to the roster; and
  - c. a list of those to which the Service previously issued separate rulings or determination letters relating to exemption.
4. If applicable, a statement that your group exemption roster did not change during the year.

Please be sure to enter your employer identification number on all your tax returns and in your correspondence with the Internal Revenue Service.

Thank you for your cooperation.

Sincerely yours,



Chief, Rulings Section  
Exempt Organizations Branch

1491H-April 1946



# TREASURY DEPARTMENT

WASHINGTON 25



OFFICE OF  
COMMISSIONER OF INTERNAL REVENUE

ANSWER REPLY TO  
CORRESPONDENCE OF INTERNAL REVENUE

AND REFER TO

IT:P:T:1

WJP

MAY 26 1946/4

The Wildlife Society, Incorporated *inc DC 1948*  
c/o Logan J. Bennett, President  
U. S. Fish and Wildlife Service,  
Room 2248  
Interior Building  
Washington 25, D. C.  
Gentlemen:

*Now?  
See 501(c)(3)  
1954 IRC Code?*

It is the opinion of this office, based upon the evidence presented, that you are exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and corresponding provisions of prior revenue acts, as it is shown that you are organized and operated exclusively for educational and scientific purposes.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal revenue for your district in order that their effect upon your exempt status may be determined.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

You will be required, however, to file annually, beginning with your current accounting period, an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

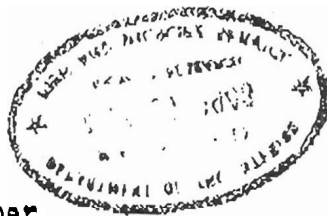
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**The Wildlife Society, Incorporated**

Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code, as amended, and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

The collector of internal revenue for your district is being advised of this action.



By direction of the Commissioner.

Respectfully,

Deputy Commissioner.