



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

IN REPLY REFER TO
T:S:Rf-BJD

NOV 10 1964

Mr. William T. Alderson
American Association for State
and Local History
132 Ninth Avenue North
Nashville, Tennessee 37203

RECEIVED

NOV 13 1964

Dear Mr. Alderson:

This is in reply to your letter of October 13, in which you request a copy of our exemption certificate issued in 1944 to the above-named Association, for Federal income tax purposes.

We do not issue certificates of exemption to organizations in granting them exemption from Federal income tax. However, we do issue a ruling letter or determination letter in the case of each application for exemption from Federal income tax.

Our records disclose that on December 6, 1944, we issued a ruling letter to the American Association for State and Local History, Nashville, in which it was held to be exempt from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code of 1939. (Section 101(6) of the 1939 Code corresponds to section 501(c)(3) of the Internal Revenue Code of 1954.)

Unfortunately, we are unable to provide you with a copy of the ruling letter in question, inasmuch as the correspondence and related documents pertinent to your exemption have been destroyed pursuant to authority granted by the Congress. This authority permits us to dispose of certain correspondence and related documents which have been retained in our files for a prescribed period of time. You will understand, we are sure, that action pursuant to this authority is necessary due to the limited space available for the storage of our files.

Inasmuch as we cannot provide you with a certified copy of the ruling letter, we are giving you this information as reflected by our records. We hope this information will be helpful to you, and we trust that this letter will be acceptable as evidence of the status of your organization, for Federal income tax purposes.

Mr. William T. Alderson

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Should the Association wish to secure a current ruling relative to its status, it should file two copies of Exemption Application, Form 1023, together with two copies of each of the supporting documents requested therein, with the District Director, Internal Revenue Service, Courthouse Building, Nashville, 37203. Copies of the form may be obtained from the District Director's office.

Very truly yours,

A. L. O'Connell

Chief,
Technical Reference Branch