



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248153327
Dec. 18, 2012 LTR 4205C E0
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BODC: TE

AMERICAN NATIONAL RED CROSS
SHARED SERVICES CENTER
2025 E ST NW
WASHINGTON DC 20006-5009



020841

Employer Identification Number: 53-0196605
Person to Contact: Ms. Espelage
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Dec. 07, 2012, request for information regarding your tax-exempt status. You have represented that you are a chapter, branch or auxiliary of the American National Red Cross.

Our records indicate that in December 1938, the American National Red Cross was held to be exempt from Federal income tax under section 101(6) of the Internal Revenue Act of 1938, which now corresponds to section 501(c)(3) of the Internal Revenue Code. In a subsequent determination, the American Red Cross was classified as a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(a)(vi) of the Code.

Even though the American National Red Cross was issued an individual ruling, this ruling covers its chapters, branches, and auxiliaries.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them or for their use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely yours,

A handwritten signature in cursive script that reads "Richard McKee".

Richard McKee, Department Manager
Accounts Management Operations