



U.S. TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

WASHINGTON, D.C. 20224

IN REPLY REFER TO
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MAY 27 1965

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THE OHIO MUNICIPAL LEAGUE

The Ohio Municipal League
60 East Broad Street
Columbus 15, Ohio

Gentlemen:

This has reference to the request for reconsideration of the exempt status of your organization under section 501(c)(4) of the Internal Revenue Code.

In a ruling issued October 13, 1964 it was concluded that your League was not a wholly-owned instrumentality of the State of Ohio. We requested that you submit an application for exemption under section 501(c)(4) of the Code.

Based upon the evidence presented, it is held that you are exempt from Federal income tax as an organization described in section 501(c)(4) of the Code. Any questions concerning excise, employment or other Federal taxes should be submitted to your District Director.

You are required to file an information return, Form 990, annually, on or before the 15th day of the fifth month after the close of your annual accounting period.

Contributions made to you are deductible as provided in section 170 of the Code but only if made for exclusively public purposes.

This ruling supersedes our ruling dated September 26, 1958.

The District Director of Internal Revenue, Cincinnati, Ohio is being advised of this action.

Very truly yours,

Chief, Exempt Organizations Branch