

Rev. Rul. 67-148, 1967-1 C.B. 132

A nonprofit organization formed to study, research, and reenact Civil War battles may be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

Advice has been requested whether a nonprofit organization created and operated for the purposes and in the manner described herein qualifies for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

The organization was formed to increase the knowledge of its members and the public about historic events of the Civil War. Its principal activity is the research, study, and participation of its members in historically accurate reenactments of Civil War battles to which the public is invited as spectators. Participants as well as spectators pay nominal fees to participate in and witness the reenactments. Proceeds are used to help defray the cost of the reenactments.

Section 501(c)(3) of the Code provides for the exemption from Federal income tax of organizations organized and operated exclusively for charitable or educational purposes.

An organization may qualify for exemption as an educational organization even though it does not offer formal instruction or training, but merely provides an opportunity for an individual to educate himself through observation of, or participation in, the organization's activities. See section 1.501(c)(3)-1(d)(3) of the Income Tax Regulations.

By sponsoring and participating in historically accurate reenactments of significant battles of the Civil War this organization is engaged in educational activities within the meaning of the statute and applicable regulations. Accordingly, this organization is exempt from Federal income tax under section 501(c)(3) of the Code.

An organization which considers itself within the scope of this Revenue Ruling must, in order to establish exemption under section 501(c)(3) of the Code, file Form 1023, Exemption Application, with the District Director of Internal Revenue for the internal revenue district in which is located the principal place of business or principal office of the organization. See section 1.501(a)-1 of the regulations.