

INTERNAL REVENUE SERVICE

NATIONAL OFFICE TECHNICAL ADVICE MEMORANDUM

Number: **200908050**
Release Date: 2/20/2009

UIL Code: 501.03-07
501.38-00
501.38-01

Taxpayer's Name:

Taxpayer's Address:

EO

Employer Identification Number:

Years Involved:

Date of Conference:

LEGEND

A =

A Local =

A Local 501(c)(4) =

A National =

b =

c =

d =

x =

ISSUES

Whether A Local intervened in a political campaign by including web pages of its related section 501(c)(4) organization on its web site, where all web pages on A Local's web site contain A Local's banner, and other indicia of ownership, and where the related entity's web pages include candidate questionnaires and endorsements of candidates for public office?

FACTS

A Local is recognized as exempt from federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code and classified as an organization that is not a private foundation under section 509(a)(2). It is affiliated with the A National, and operates in accordance with A National's affiliation rules. A National is recognized as exempt under section 501(c)(3), and