



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

Number: **2011-0077**  
Release Date: 12/30/2011

UIL: 501.03-00

Date: October 18, 2011

Person to Contact and ID Number:

Contact Telephone Number:

Dear \_\_\_\_\_ :

I am responding to your letter dated July 27, 2011, to Commissioner Douglas Shulman. You wrote about certain activities that \_\_\_\_\_, a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code, conducted in the memory of a deceased member. You asked for confirmation that the Code permits your organization to collect donations for a fund in the name of the deceased member.

I cannot give you a ruling on the tax consequences of any specific activities except in accordance with the provisions of Rev. Proc. 2011-4, 2011-1 I.R.B. 123 (updated annually). However, I can provide general information, which I hope you find helpful.

Organizations that are exempt from income tax under section 501(c)(3) of the Code can engage in any activities described in that section of the Code and its related regulations without jeopardizing their exempt status. Additionally, taxpayers can deduct contributions to these organizations (section 170 of the Code).

This letter is for informational purposes only and provides general statements of well-defined law. It is not a ruling and taxpayers cannot rely on it as such. (Rev. Proc. 2011-1, 2011-1 I.R.B. 1; Rev. Proc. 2011-4, 2011-1 I.R.B. 123). We will make this letter available for public inspection after deleting names, addresses and other identifying information, as appropriate, under the Freedom of Information Act (Announcement 2000-2, 2000-2 I.R.B. 295). A copy of this letter with the proposed deletions is attached.

Again, I hope this information is helpful. If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

/S/

David L. Fish  
Manager, Exempt Organizations  
Guidance

Enclosure