



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248162365
May 09, 2011 LTR 4167C E0
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OPTIMIST INTERNATIONAL
PARENT ORGANIZATION
% DANA THOMAS
4494 LINDELL BLVD
SAINT LOUIS MO 63108-2404

032812

Employer Identification Number: 43-0443279
Group Exemption Number: 1334
Person to Contact: Robert C Voss
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 28, 2011, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in July 1958, and that you are currently exempt under section 501(c)(4) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(4) of the Code.

Because your subordinate organizations are not an organization described in section 170(c) of the Code, donors may not deduct contributions made to them. They should advise their contributors to that effect.

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

Sincerely yours,

S. A. Martin, Operations Manager
Accounts Management Operations



U. S. TREASURY DEPARTMENT
WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
WASHINGTON 25, D. C.

AND REFER TO
T:R:EO:5
RMM

JUL 30 1958

Optimist International
c/o Bernard B. Burford, Secretary-Treasurer
Railway Exchange Building
St. Louis 1, Missouri

Gentlemen:

Reference is made to the information which was recently transmitted to us for our use in reconsideration of your status for Federal income tax purposes under the provisions of section 501(a) of the Internal Revenue Code of 1954.

A review of our records discloses that in a ruling dated February 16, 1935, it was held that you were exempt from Federal income tax under section 101(9) of the Revenue Act of 1934. This ruling was affirmed on July 20, 1938, January 13, 1941, July 16, 1941 and October 29, 1941. Later, in a group ruling dated March 5, 1956 and a supplemental group ruling dated January 29, 1958, it was held that you and your subordinate clubs were exempt as social clubs under section 501(c)(7) of the Internal Revenue Code of 1954.

Based upon a careful review of the information which you recently submitted together with all other evidence of record, it is our opinion that you and your subordinate clubs are entitled to exemption from Federal income tax under section 501(c)(4) of the 1954 Code as "organizations not organized for profit but operated exclusively for the promotion of social welfare", rather than as social clubs as described in section 501(c)(7) of the Code. Therefore, the above mentioned rulings dated February 16, 1935, July 20, 1938, January 13, 1941, July 16, 1941, October 29, 1941, March 5, 1956 and January 29, 1958, are modified accordingly.

In view of the above, therefore, you and your subordinate clubs are not required to file income tax returns so long as there is no change in the character, purposes or method of operation of your organization or such subordinate clubs. Any such changes should be reported immediately to the National Office of the Internal Revenue Service in Washington, D. C., in order that the effect of the changes upon your present exempt status or that of the subordinate clubs may be determined.

However, you and your subordinate units are required to file an

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information return, Form 990, annually, with the District Director of Internal Revenue for your district so long as this exemption remains in effect. This form may be obtained from your District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of the respective annual accounting periods.

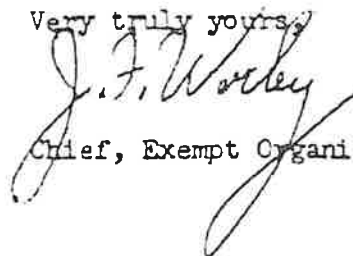
Failure by you or your subordinate units to file the required information return or to otherwise comply with the provisions of section 6033 of the Code and regulations applicable thereto may result in the termination of the exempt status of you or your subordinate units on the grounds that you or your subordinate units have not established that you are observing the conditions required for the continuation of an exempt status.

You should continue to furnish the National Office, annually, on the calendar year basis, lists, in duplicate, showing only the names, numbers and addresses of your new subordinate units and the names, numbers and addresses of any units which have ceased to exist. These lists should be submitted in alphabetical or numerical order and, if your subordinate units are located in more than one State, should be prepared separately by States. This information is necessary in order that we may advise the District Directors of Internal Revenue for the respective districts in which your new subordinate units are located of their exempt status as promptly as possible.

The annual lists should be accompanied by a statement signed by one of your principal officers stating whether the information previously submitted upon which your original ruling was based, is applicable in all respects to the new subordinate units. These lists and accompanying statements should be forwarded in time to reach the National Office not later than February 15 of each succeeding year.

The District Directors of Internal Revenue for the districts in which the subordinate units referred to herein are located are being advised of this action.

Very truly yours,



Chief, Exempt Organizations Branch