

An organization formed for the purpose of developing a sanctuary for wild birds and animals for the education of the public may be exempt from Federal income tax as an educational organization under section 501(c)(3) of the Internal Revenue Code of 1954.

I.T. 2134, C.B. IV-1, 214 (1925), superseded.

The purpose of this Revenue Ruling is to update and restate under the current statute and regulations the position set forth in I.T. 2134, C.B. IV-1, 214 (1925).

The organization was formed to purchase and maintain a large tract of forest land to be reserved as a sanctuary for wild birds and animals and to be open to the public for educational purposes. Its income is derived from contributions and is expended in furthering the purposes for which it was organized.

Section 501(c)(3) of the Internal Revenue Code of 1954 provides for the exemption from Federal income tax of organizations organized and operated exclusively for educational purposes.

Section 1.501(c)(3)-1(d)(3) of the Income Tax Regulations provides that the term 'educational' for the purposes of section 501(c)(3) of the Code relates to the instruction of the public on subjects useful to the individual and beneficial to the community.

An example in this section states that organizations such as museums, zoos, planetariums, symphony orchestras, and other similar organizations may be educational if they otherwise meet the requirements of the section.

A sanctuary for wild birds and animals to be used for public educational purposes is an organization similar to a museum or zoo. Therefore, the activities of this organization are educational in that they instruct the public on subjects useful to the individual and beneficial to the community.

Accordingly, this organization is exempt from Federal income tax as an educational organization 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 an application on 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.

This Revenue Ruling restates under current law the position set forth in I.T. 2134. Therefore, I.T. 2134 is superseded.