

A nonprofit organization formed to help the National Park Service improve and expand its educational and scientific programs may be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

A nonprofit organization formed to assist the National Park Service, Department of the Interior, in its educational and scientific programs has applied for exemption from Federal income tax under section 501(c)(3) of the Internal Revenue Code of 1954.

The organization's activities are directed toward furthering the educational and scientific programs of the Park Service within a specific park. It prepares, publishes, and distributes literature concerning the phenomena and history of the park. This literature is sold at a nominal price at visitor centers by the park personnel. In addition, the organization cooperates with the Park Service in acquiring material and equipment suitable for use in scientific and educational work in the park. It also assists in developing the park library and museum, in preserving historic objects, and, generally, in furthering the educational and scientific aims of the Park Service.

The organization depends upon contributions and revenue from the sale of its literature to meet its operating costs. Most of these services, including research and writing of educational material, are performed by volunteers without compensation.

Pursuant to National Park Service requirements, the organization is incorporated and includes park personnel on its board of directors. Having met these requirements, the organization is permitted to use the buildings and facilities of the park and the services of the park employees in carrying out its exempt purposes. However, the park superintendent must approve all publications distributed or sold to the public.

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.

Section 1.501(c)(3)-1(d)(2) of the Income Tax Regulations defines the term 'charitable' as including the advancement of education or science.

Section 1.501(c)(3)-1(d)(3) of the regulations defines the term 'educational' as including the instruction of the public on subjects useful to the individual and beneficial to the community.

By publishing and distributing educational material that furthers the educational program of the National Park Service, the organization is instructing the public on subjects useful to the individual and beneficial to the community. The organization's other activities of assisting the National Park Service in

carrying out its programs within the park are charitable since these activities are a means of advancing education and science.

Accordingly, the organization is exempt from Federal income tax under section 501(c)(3) of the Code.

Even though an organization considers itself within the scope of this Revenue Ruling, it 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.