



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
PO Box 2508
Cincinnati, OH 45201

Date:
April 11, 2023
Person to contact:
Name: Ms. Zwick
ID number: 0195586
Telephone: 877-829-5500
Fax: 855-204-6184
Hours: 8 a.m. - 5 p.m.

AMERICAN NATIONAL RED CROSS
SHARED SERVICES CENTER
% JENNIFER HAWKINS
431 18TH ST NW
WASHINGTON, DC 20006

Dear Sir or Madam:

We're responding to your request of April 04, 2023, about the tax-exempt status of AMERICAN NATIONAL RED CROSS, EIN 53-0196605.

In December 1938, the American National Red Cross was held to be exempt from federal income tax under Internal Revenue Code (IRC) Section 101(6) of the Revenue Act of 1938, which now corresponds to IRC Section 501(c)(3). The ruling covers its chapters, branches, and auxiliaries.

The American Red Cross and its components are publicly supported organizations, as described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions to this organization as provided in Internal Revenue Code Section 170. Bequests, legacies, devises, transfers, or gifts to the organization or for its use are deductible for federal estate and gift tax purposes if they meet the requirements of IRC Sections 2055, 2106, and 2522.

If an organization fails to file an annual return or notice for three consecutive years, its tax-exempt status is revoked by operation of law. This is stated in IRC Section 6033(j)(1). The revocation is effective on the filing due date of the third annual return or notice. For more information about filing requirements, you can visit our website at www.irs.gov/eo.

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements