



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

DISTRICT DIRECTOR
ST. PAUL, MINNESOTA 55101

JAN 10 1967

January 9, 1967

IN REPLY REFER TO
DIR:StP:A:R
JAT:ew Room 1508

American Board of Radiology
Kahler Hotel
Rochester, Minnesota 55901

Gentlemen:


We have reconsidered the ruling dated January 4, 1945, in which you were held exempt from Federal income tax as an organization described in what is now section 501(c)(3) of the Internal Revenue Code of 1954.

An examination made of your books and records for the fiscal year ended March 31, 1964, disclosed that the main purpose of your organization is the advancement of the educational standards of doctors in the area of radiology. Your activities consist mainly of the testing of applicants and the inspection and evaluating of the facilities and training being given to the applicants.

The examiner has recommended that your exempt status be modified to that under section 501(c)(6) of the Code. An authorized officer of your organization has indicated in writing his agreement to this modification.

This will constitute notification to you that your exempt status has been modified to that under section 501(c)(6) of the Internal Revenue Code as of the date of the original ruling, January 4, 1945. Contributions made to you are not deductible by donors for Federal income tax purposes.

Very truly yours,


George O. Lethert
District Director