



Tax Reduction Letter

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Revenue Ruling 57-525

A taxpayer prepared and published a directory of all the churches located in the city where he lived. He also placed the directory, without charge, in each room of the hotels, motels, tourist homes and other places within the area where such information would be available to persons traveling. Held, contributions or gifts made to the taxpayer for the purpose of financing the publication and free distribution of the church directory are not deductible by donors as charitable contributions, in computing their taxable income, since the donee is not a corporation, trust, community chest, fund or foundation organized and operated exclusively for the purposes stated in section 170 of the Internal Revenue Code of 1954.