

TAX STATUS

The Internal Revenue Service has ruled that Ducks Unlimited, Inc. Qualifies under the provisions of Section 501(c)(3) of the Internal Revenue Code (IRC) as an organization created for charitable, educational, scientific and conservation purposes and, therefore, is exempt from federal income taxes on related income. As a qualified tax-exempt organization, Ducks Unlimited must operate in conformity with the IRC to maintain its tax exempt status. Donations to Ducks Unlimited are deductible by the donor as charitable contributions for federal income tax purposes.

Ducks Unlimited's federal taxpayer identification number is **13-5643799**. Each of its state and local committees is chartered as a chapter of Ducks Unlimited with its own federal taxpayer identification number, and is exempt from federal income tax under the provisions of Section 501(c)(3) through Ducks Unlimited's group exemption (group exemption number 9352).

The following letters, identified by the date of the letter, support Ducks Unlimited's tax exempt status:

November 29, 1938—original determination letter from IRS entitling DU to exemption under provisions of §101(6) of the Revenue Act of 1936. Contributions to DU by individual donors are deductible by such individuals in arriving at their taxable net income as provided by §23(o).

July 1, 1965—modification to original determination letter to include deductibility related to gifts and bequests under the provisions of §§2055, 2106, and 2522 of the Code.

October 20, 1970—confirmation that DU is not classified as a private foundation as defined in §509(a) of the Internal Revenue Code.

February 24, 1978—confirmation that tax exemption under §101(6) of the Revenue Act of 1936 corresponds to exemption under §501(c)(3) of the Internal Revenue Code of 1954.

January 23, 1985 (not reproduced here)—recognition of tax exempt status of organizations DU operates, supervises, or controls . . . as exempt from federal income tax under §501(c)(3) of the Code . . . classification of those organizations as organizations that are not private foundation because they are of the type described in §§509(a)(1) and 170(b)(1)(A)(vi) of the Code. . . donors may deduct contributions to DU and its subordinates as provided in §170 of the Code. Bequests, legacies, devises, transfers, or gifts to DU or for DU's use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of §2055, 2106, and 2522 of the Code.