

part of the Internal Revenue Code, it is not legally necessary to apply to any court or agency for prior determination of tax-exempt status. In the opinion of many attorneys such determination of tax-exempt status may be made by the organization's officers or directors. The primary test to be kept in mind if the organization desires self-determination is whether the organization has met the legal requirements of proper operation and organization within the terms of Section 501 (c)(3) of the Internal Revenue Code.

Official or government determination of tax-exempt status may be obtained from one or more of four primary sources. The first source is the state court through a probate proceeding or tax proceeding. The second source is determination by a state agency, for example, the State Treasurer, the Attorney General, or the Secretary of State or from a federal court, usually in an action by the Treasury Department, and finally, from the U.S. Treasury (the only Federal Government agency that has the procedures available for tax-exempt determination).