

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

American Orff-Schulwerk Association

Person to Contact: Nelson Odems
Telephone Number: (800) 568-8389

Refer Reply to:

OP:E:EO:R:4
Date:

09 JUN 1986

Employer Identification Number: 31-1110361

Dear Ladies and Gentlemen:

We have completed our consideration of your request for a ruling dated February 26, 1986, relating to your exempt status under section 501(c)(3) of the Internal Revenue Code.

The information available indicates that you were recognized as exempt under section 501(c)(3) of the Code in a ruling dated September 11, 1985. You are also classified as a publicly supported charitable organization described in section 509(a)(2).

You have requested rulings that scholarships awarded by your organization for educational use will be consistent with your charitable and educational purposes, and such scholarships shall not adversely affect the qualification of your organization as an organization described in section 501(c)(3) of the Code.

Your exempt purposes, as stated in your articles of incorporation, include the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code. You further state that you also have the following powers and purposes: (a) to direct a focus on the many and diversified efforts of persons and institutions manifesting interest and progress in Orff-Schulwerks' growth and vitality, and its relevance to the finest aspects of American education (b) to disseminate relevant news and ideas in regard to Schulwerk philosophies and activities (c) to renew inspiration and vision for persons who are presently using Orff's educational principles (d) to offer enthusiasm and impetus to persons newly embarked on Schulwerk philosophies and techniques.

In furtherance of your purposes you have created a scholarship program. You have stated that the purpose and goal of the program is simply to educate and offer skill development, to those working in early childhood education, particularly among children of minority groups. This education and skill development will be through music, using music as a medium to develop self-esteem and the ability to grow in self and community understanding. You further state that scholarship recipients must attend a college or university which offers a course of study in the philosophy and methodology of Orff-Schulwerk; that one award per year will be given; that there is no specific age requirement for those receiving awards; that the individual selected

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should be already at work in teaching young children; that a committee, presently the Keetman but soon to be enlarged to the Scholarship Committee will receive applications, screen them for eligibility and appropriateness, and make a recommendation for granting the award; that the individual should demonstrate some financial need; that special consideration will be given to minority group members, however, consideration will also be given to other individuals who work with minorities in deprived conditions.

Section 501(c)(3) of the Code provides, in part, for the recognition of exemption from federal income tax of organizations organized and operated exclusively for charitable and educational purposes.

Section 1.501(c)(3)-1(d)(2) of the Income Tax Regulations states, in part, that the term "charitable" is used in section 501(c)(3) of the Code in its generally accepted legal sense and includes the advancement of education or science along with "relief of the poor and distressed or of the underprivileged."

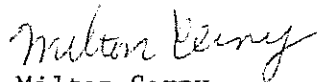
Section 1.501(c)(3)-1(d)(3)(i) of the regulations provides that the term "educational" relates to the instruction or training of the individual for the purposes of improving or developing his capabilities, or the instruction of the public on subjects useful to the individual and beneficial to the community.

The information presented demonstrates that your proposed activities are consistent with your charitable and educational purposes as required under section 501(c)(3) of the Code. Accordingly, on the basis of the information submitted, we are ruling that your proposed activities will not jeopardize your exempt status under section 501(c)(3) of the Code.

We are informing your key District Director of this ruling.

Please keep a copy of it in your permanent records as it could help resolve any questions about your exempt status.

Sincerely yours,



Milton Cerny
Chief, Exempt Organizations
Rulings Branch