

Air Hygiene Foundation of America, Inc.,
4400 Fifth Avenue,
Pittsburgh, Pa.
January 24, 1939.

REGARDING INCOME TAXES:

At this particular time members will be interested in the following excerpt from a letter dated September 4, 1937, and signed by Chas. T. Russell, Deputy Commissioner, in the Office of Commissioner of Internal Revenue, Treasury Dept., Washington, D. C.

"Contributions to your organization by individual donors are deductible by such individuals in computing their taxable net income in the manner and to the extent provided by section 23 (o) of the Revenue Act of 1936 and the corresponding section of the Revenue Act of 1934. The deductibility of contributions by corporations is governed by section 23 (q) of the Revenue Act of 1936."

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