



JOINT COMMITTEE ON TAXATION  
April 21, 2005  
JCX-32-05

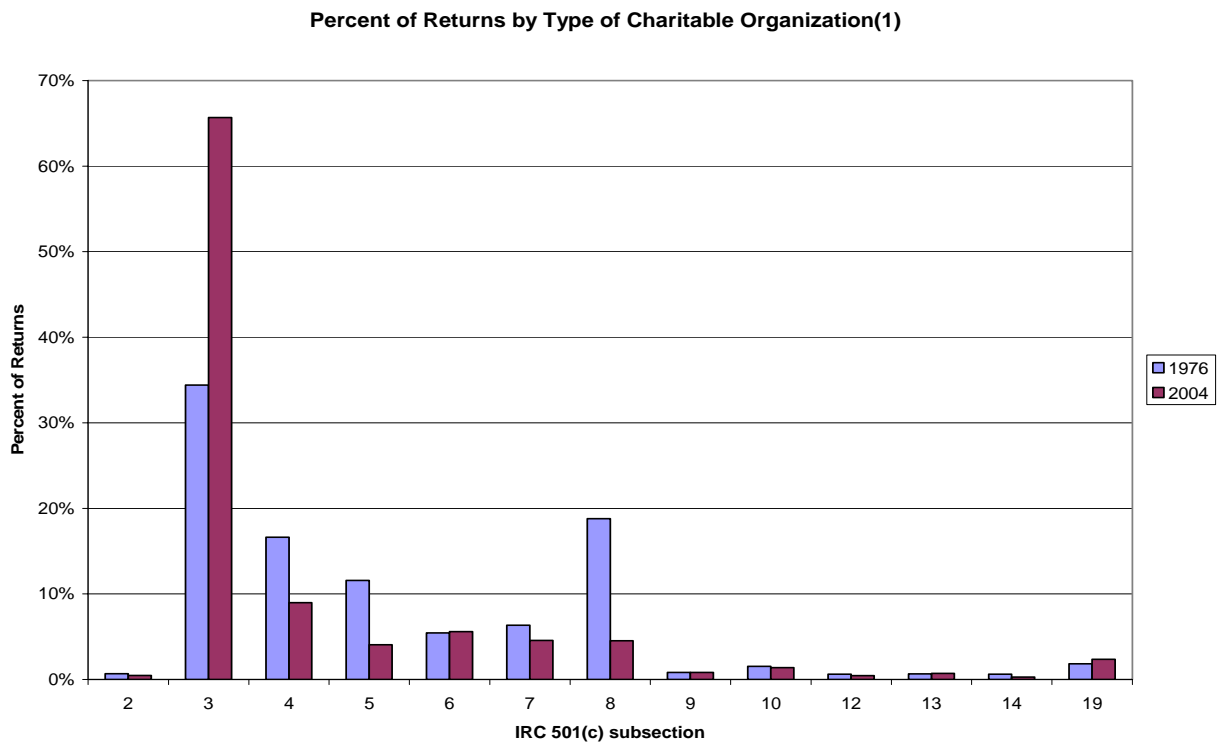
**ERRATA FOR JCX-29-05**

*(Historical Development and Present Law of the Federal Tax Exemption  
for Charities and Other Tax-Exempt Organizations)*

The following footnote should be inserted at the end of the first paragraph on page 1:

“Unless otherwise indicated, all section references are to the Internal Revenue Code of 1986, as amended.”

Figure 2, on page 23, should appear as follows:



(1) Excludes those organizations that account for fewer than one percent of returns.

On the chart on page 31, the text in the box with respect to the row “501(c)(3)” and the column “Required to File Exemption Application” should read as follows:

“Yes (except for certain organizations including churches and small organizations)”.