

1. Which amendment to the U.S. Constitution made income tax, as we know it, possible?

b. The Sixteenth amendment, in 1913

2. Which exempt purpose was not included in the 1913 version of 501(c)(3)?

a. Literary was added in 1921

3. Which of these Code sections is not one of 501(c)(3)'s past aliases?

b. 170(b); 501(c)(3) was called II(G)(a) in the Revenue Act of 1913 and 101(6) from 1934 to 1954

4. Which of these non-501(c)(3) tax exemptions is not turning 100 this year?

b. Social clubs, now known as 501(c)(7)s, did not become exempt until 1916

5. Which Senator, later to become president, introduced the political prohibition that is now part of 501(c)(3)?

c. Lyndon Johnson proposed the political prohibition as a floor amendment, and it was passed without debate.

6. In what year was protection of children and animals added to 501(c)(3)?

a. 1918

7. In what year was testing for public safety added?

c. 1954

8. Which of the following is believed to have led to the addition of fostering national or international amateur sports competition as a 501(c)(3) purpose?

b. 1976 Olympics, when U.S. athletes won fewer medals than Russians and Germans