

**Internal Revenue Service**

**Department of the Treasury**

**P.O. Box 2508  
Cincinnati, OH 45201**

**Date: November 28, 2001**

**Person to Contact:**  
Richard Owens 31-00913  
Customer Service Representative  
**Toll Free Telephone Number:**  
8:00 A.M. to 9:30 P.M. EST  
877-829-5500  
**Fax Number:**  
513-263-3756  
**Federal Identification Number:**  
53-0176836

**American Veterans of World War II  
Korea and Vietnam  
4647 Forbes Blvd.  
Lanham, MD 20706-4356**

**Dear Sir or Madam:**

**This is in response to your request for a copy of your organization's group exemption letter.**

**We issued a determination letter in May 1945, which recognized your organization as exempt from federal income tax under section 501(c)(19) of the Internal Revenue Code.**

**Based on the information supplied, we also recognized your organization's named subordinates as exempt from federal income tax under section 501(c)(19) of the Code.**

**Your organization and each of its subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.**

**Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each of its employees during a calendar year. Your organization and its subordinates are also liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).**

**This determination is based on your organization's representation that at least 75 percent of its members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It is also based on the representation that substantially all of the other members, if any, are individuals who are cadets, or are spouses, widows, or widowers of past or present members of the Armed Forces of the United States or of cadets.**

**Based on your organization's representation that at least 90 percent of its members are war veterans and that it is organized and operated primarily for purposes consistent with its current status as a war veterans organization, donors can deduct contributions made to or for the use of your organization.**

American Veterans of World War II Korea and Vietnam  
53-0176836

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If an organization is subject to this tax, it must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Each year, at least 90 days before the end of your organization's annual accounting period, please send these items to the Internal Revenue Service Center at the address shown below:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP Codes), actual addresses if different, and Employer Identification Numbers of subordinates that since the previous report:
  - a. Changed names or addresses;
  - b. Were deleted from the roster; or
  - c. Were added to the roster.
3. For subordinates to be added, attach:
  - a. A statement that the information on which the present group exemption letter is based applies to the new subordinates;
  - b. A statement that each has given your organization written authorization to add its name to the roster;
  - c. A list of those to which the Service previously issued exemption rulings or determination letters;
  - d. The street address of subordinates where the mailing address is a P.O. Box; and
4. If applicable, a statement that the group exemption roster did not change since the previous report.

American Veterans of World War II Korea and Vietnam  
53-0176836

The above information should be sent to the following address:

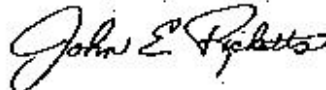
Internal Revenue Service Center  
Attn: Entity Control Unit  
Ogden, UT 84409

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Your organization's Group Exemption Number is 0838.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



John E. Ricketts, Director, TE/GE  
Customer Account Services