

**Internal Revenue Service  
District Director**

**Department of the Treasury**

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

**Date:** November 15, 1999

**Person to Contact:**

Gordon Schnur 31-02345  
Customer Service Specialist

Military Order of the World Wars, Inc.  
435 N. Lee St.  
Alexandria, VA 22314-2301

**Telephone Number:**

877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

53-0109990

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 April 1955 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).

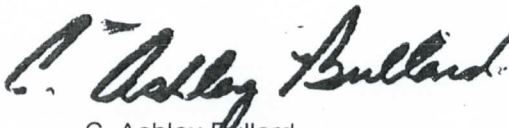
This determination is based on your organization's representation that at least 75 percent of its members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It is also based on the representation that substantially all of the other members,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

Your organization's Group Exemption Number is 1300.

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

Sincerely,



C. Ashley Bullard  
District Director