

Internal Revenue Service

Department of the Treasury

District
Director

Person to Contact: R.D. Morris

Telephone Number: 488-3100

Refer Reply to: EP/EO:7204

Date: March 11, 1985

Group Exemption No: 3202 This is not your EIN

Vietnam Veterans of America, Inc.
2001 S St., N.W., Suite 700
Washington, D.C. 20009

Dear Sir:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from Federal income tax as organizations of the type described in section 501(c)(19) of the Internal Revenue Code.

Our records show that you were recognized as exempt from Federal income tax under Section 501(c)(19) of the Code. The exemption letter remains in effect.

Based on the information supplied, we recognize your named subordinates on the list you submitted, as exempt from Federal income tax under Section 501(c)(19) of the Code.

Donors may deduct contributions to you and your subordinates as provided in section 170 of the Code.

You and your exempt subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organizations Exempt from Income Tax, by the 15th day of the fifth month after the end of the annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. This would be in addition to your separate return. 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.

You and your exempt subordinates are not required to file Federal income tax returns unless subject to the tax on unrelated business income under Section 511 of the Code. Each organization subject to this tax must file Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your or your subordinates' present or proposed activities are unrelated trade or business as defined in Section 513 of the Code.

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Unless specifically excepted, you and your subordinates are liable for social security (FICA) taxes and (FUTA) taxes for each employee to whom you or a subordinate paid \$50 or more in a calendar quarter. FUTA tax is due for each of these employees only if you or the subordinate paid total wages of \$1,500 or more during any calendar quarter, if you or the subordinate had any employees in any 20 calendar weeks during each year.

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the:

Internal Revenue Service Center
Philadelphia, Pennsylvania 19255
Attn: Entity Control Unit

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.
2. A list showing the names, mailing addresses, (including postal ZIP codes) and employer identification numbers of subordinates that during the year:
 - a. changed names or addresses;
 - b. were deleted from your roster; or
 - c. were added to your roster.
3. For subordinates to be added attach:
 - a. a statement that the information on which your present group exemption letter is based applies to the new subordinates.
 - b. a statement that each has given you 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. a statement that none of the subordinates are private foundations as defined in Section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);

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- e. the street address of subordinates where the mailing address is a P.O. Box.
4. If applicable, a statement that your group exemption roster did not change during the year.

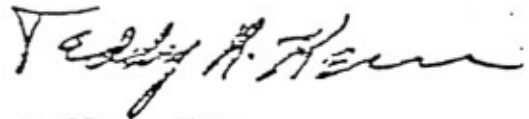
The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give this information.

- The service center that processes your returns will send you a Group Exemption Number. You are required to include this number on each Form 990, Return of Organization Exempt from Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

An employer identification number will be issued to you and to each of your subordinate organizations that filed Form SS-4. You and each of your subordinate will be advised of the number to use. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,



Teddy R. Kern
District Director