

CINCINNATI OH 45999-0038

In reply refer to: 0248145604
Nov. 23, 2020 LTR 4167C 0
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SONS OF UNION VETERANS OF THE CIVIL
WAR
NATIONAL ORGANIZATION
% D MICHAEL BEARD
17 RUBINS WALK
FREDERICKSBURG VA 22405

Employer identification number: 21-0624080
Group exemption number: 0429

Dear Taxpayer:

This is in response to your request dated Nov. 12, 2020, for information about your tax-exempt status.

Our records indicate we issued a determination letter to you in February, 2017, and you're currently exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also recognized the subordinates on the list you submitted as exempt from federal income tax under IRC Section 501(c)(3).

For federal income tax purposes, donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106 and 2522.

Because IRC Section 170(c) describes your subordinate organizations, donors can deduct contributions they make to them.

Please refer to www.irs.gov/charities for information about filing requirements. Specifically, IRC Section 6033(j) provides that, if you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked on the filing due date of the third required return or notice.

In addition, each subordinate organization is subject to automatic revocation if it doesn't file a required return or notice for three consecutive years. Subordinate organizations can file required returns or notices individually or as part of a group return.

For tax forms, instructions, and publications, visit www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

If you have questions, call 1-877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific Time).

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Sincerely yours,

Warren R. Burton

Warren R. Burton, Operations Mgr
Accounts Management Operations 1

