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(3 pages)

Department of the Treasury

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Internal Revenue Service  
Washington, DC 20224

Date: FEB 8 1972 In reply refer to:  
T:MS:EO:R:2



Catholic War Veterans of The United  
States of America, Inc.  
2 Massachusetts Avenue, N. W.  
Washington, D.C. 20001

DO 52 EIN 53-0186576

Gentlemen:

This refers to the information submitted for use in determining the status of your state departments, chapters and local posts for Federal income tax purposes.

In our ruling addressed to you on March 5, 1945, under your former name Catholic War Veterans, Inc., it was held that you are exempt from Federal income tax under the provisions of section 101(8) of The Internal Revenue Code of 1939, which corresponds to section 501(c)(4) of the 1954 Code.

Based on the information supplied, we rule that your state departments, chapters and local posts named in the group exemption roster you submitted are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code.

If the gross receipts annually are normally more than \$5,000 for each of your exempt state departments, chapters and local posts, they are required to file Form 990, Return of Organization Exempt from Federal Income Tax by the 15th day of the fifth month after the end of their annual accounting period unless you include the state departments chapters and local posts in a group return. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000 for failure to file a return on time.

The exempt state departments, chapters and local posts are not required to file Federal income tax returns unless they are subject to the tax on unrelated business income under section 511 of the Code. If the exempt state departments, chapters and local posts are subject to this tax, they must file an income tax return on Form 990-T. In this letter we are not determining whether any of the exempt state departments, chapters and local posts present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

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Catholic War Veterans of The United States of America, Inc.

Unless specifically excepted, your exempt state departments, chapters and local posts are liable for taxes under The Federal Insurance Contributions Act (social security taxes). Also, unless excepted they are liable for tax under The Federal Unemployment Tax Act if, during the current or preceding calendar year, they have one or more employees at any time in each of 20 weeks, or they pay wages of \$1,500 or more in any calendar quarter. Any questions concerning excise, employment, or other Federal taxes should be submitted to the District Director, Internal Revenue Service, 31 Hopkins Plaza, Baltimore, Maryland 21201, which is your key district for exempt organization matters.

Donors may deduct contributions to your state departments, chapters and local posts as provided by section 170 of the Code.

Each year within 45 days after your annual accounting period closes, please send us two copies of the following information about your state departments, chapters and local posts:

1. A statement describing any changes during the year in the purposes, character or method of operation of your state departments, chapters and local posts.
2. A list of the names, mailing addresses, including Postal ZIP Codes, and employer identification numbers (if required for group exemption letter purposes) of state departments, chapters and local posts on your group exemption roster that during the year;
  - a. changed names and addresses;
  - b. were deleted from the roster;
  - c. were added to the roster.

A directory of state departments, chapters and local posts may be substituted for this list if it includes the required information and identifies the affected state departments, chapters, and local posts according to the three categories above.

3. For state departments, chapters and local posts added to the roster a letter signed by one of your principal officers containing or attaching:
  - a. a statement that the information upon which your present group exemption letter is based applies to the new state departments, chapters and local posts;
  - b. a statement that each has given you written authorization to add its name to the roster;

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Catholic War Veterans of the United States of America, Inc.

- c. a list of those to which the service previously issued rulings or determination letters relating to exemption.
4. If applicable, a statement that your group exemption roster did not change during the year.

You should advise each of your exempt state departments, chapters and local posts of the exemption and the pertinent provisions of this ruling.

The key District Directors of Internal Revenue concerned are being advised of this action.

Sincerely yours,



Chief, Rulings Section  
Exempt Organizations Branch

Enclosure