

**Internal Revenue Service**

**Department of the Treasury**

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

Date: May 22, 2002

**Person to Contact:**  
Tonya Martin 31-07387  
Customer Service Representative  
**Toll Free Telephone Number:**  
8:00 a.m. to 6:30 p.m. EST  
877-829-5500

Society of the 173<sup>rd</sup> Airborne Brigade, Inc. Team  
P.O. Box 44173  
Washington, DC 20026

**Fax Number:**  
513-263-3756

**Federal Identification Number:**  
58-1543560

Dear Sir or Madam:

This letter is in response to your letter dated May 22, 2002, requesting for affirmation of your organization's exempt status.

In April 1984 we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(19) of the Internal Revenue Code. That letter is still in effect.

Unless specifically excepted, your organization is liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom it pays \$100 or more during a calendar year. Your organization is also liable for tax under the Federal Unemployment Tax Act for each employee to whom it pays \$50 or more during a calendar quarter if, during the current or preceding calendar year, the organization had one or more employees at any time in each of 20 calendar weeks or it paid wages of \$1,500 or more in any calendar quarter.

If your organization's character, method of operations, or purposes change, please let us know so we can consider the effect of the change on the organization's exempt status. Also, your organization should inform us of all changes in its name or address.

Your organization must file Form 990, Return of Organization Exempt from Income Tax, if its 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 \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay. Because this penalty may also be charged if a return is not complete, please make sure the return is complete before filing it.

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 organization's representation that substantially all of its 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.

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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 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 Internal Revenue Code. If it is subject to this tax, your organization 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 activities are unrelated trade or business as defined in section 513 of the Code.

If, in the future, your organization does not meet this membership test or if its purposes, character, or method of operation changes, donors cannot deduct contributions made to or for the use of your organization, as provided by section 170. Please notify your Key District Director of any such change so that the effect on the deductibility of contributions made by these donors can be considered.

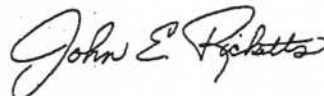
The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public 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).

Because this letter could help resolve any questions about your organization's exempt status, you should keep it with the organization's permanent records.

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

This letter affirms your organization's exempt status.

Sincerely,



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