



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248364799
Jan. 20, 2012 LTR 4167C E0
74-0964465 000000 00

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BODC: TE

VETERANS OF FOREIGN WARS OF THE
UNITED STATES DEPT OF TEXAS
VFW-TEX
PO BOX 14468
AUSTIN TX 78761-4468

Employer Identification Number: 74-0964465
Group Exemption Number: 1723
Person to Contact: Mrs. K Hopton
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Jan. 11, 2012, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in September 1982, and that you are currently exempt under section 501(c)(19) of the Internal Revenue Code.

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

This determination is based on your representation that at least 75 percent of your 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.

If at least 90 percent of your members are war veterans and you are organized and operated primarily for purposes consistent with your current status as a war veterans organization, donors can deduct contributions made to you or for your use. In the future, if you do not meet this membership test or if your purposes, character, or method of operation changes, donors cannot deduct contributions made to you or for your use, as provided by section 170 of the Code. Please notify our office of a change of this nature.