

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

04/05/2011

Employer Identification Number:  
88-0055900

DLN:

17053349304009

DEPARTMENT OF NEVADA VETERANS OF  
FOREIGN WARS OF THE UNITED STATES  
INCORPORATED  
C/O JACK MCMINDES  
2090 BAFFORD LN  
FALLON, NV 89406-0000

Contact Person:

MICHELLE A GLUTZ

ID# 31213

Contact Telephone Number:

(877) 829-5500

Addendum Applies:

Yes

Dear Applicant:

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

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

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(19) of the Code.

This determination is based on the fact that at least 75 percent of each of your subordinates' members are past or present members of the Armed Forces of the United States, as defined in Code section 501(c)(19). It is also based on the fact that substantially all of your subordinates' 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. Please let us know if any of your subordinates no longer meets these membership percentage requirements.

Donors may deduct contributions made to or for the use of your subordinates that qualify as war veterans organizations. To so qualify, at least 90 percent of a subordinate's members must be war veterans.

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their 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. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$20 a day when a return is

Letter 2419 (DO/CG)

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filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$10,000 or 5 percent of gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them.

For tax periods beginning after December 31, 2006, organizations with gross receipts of \$25,000 or less must file an annual electronic notice, Form 990-N. Organizations included in a group return are excepted from this requirement. Alternatively, organizations with gross receipts of \$25,000 or less may file a complete Form 990 Package.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Unless specifically excepted, each of your subordinates is liable for social security (FICA) taxes for each employee to whom the subordinate paid \$100 or more during a calendar year and unemployment (FUTA) taxes for each employee to whom the subordinate paid \$50 or more in a calendar quarter. FUTA tax is due for each of these employees only if the subordinate paid total wages of \$1,500 or more during any calendar quarter, or if the subordinate had any employees in any 20 calendar weeks during the 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 at the address shown below.

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), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
  - a. Changed names or address;
  - b. Were deleted from your roster; or
  - c. Were added to your roster.
3. For subordinates to be added, attach:

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- 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 is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
- e. The street address of each subordinate whose mailing address is a P.O. Box; and
- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule B, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service  
Ogden UT 84201

Your Group Exemption Number is 5760. Your subordinates 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, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

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If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure(s) :  
Publication 4221-NC

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EFFECTIVE DATE

The effective date for your subordinates to be covered under this group exemption is December 11, 2009. The effective date for any subordinates formed after this date will be their date of formation. Your subordinates may be required to file federal income tax return(s), Form 1120, and pay any taxes due for each year or part of a year that ended prior to the effective date of your group exemption which is December 11, 2009.

Updated	05.20.10			#5 Answers						
Number	Post	Location	EIN	Include GEN	Letter	a	b	c	d	e *
1	36	Boulder City	82-0545593	No		86	89	0	86	Yes
2	243	Laughlin	90-0459312	Yes	Yes	58	58	0	58	Yes
3	983	Las Vegas	87-0786772	No		48	48	0	48	Yes
4	1002	Fallon	88-0150179	Yes	Yes	282	282	0	282	Yes
5	1103	Tonopah	88-6004597	No		56	56	0	56	Yes
6	1753	Las Vegas	88-0105011	No		741	741	0	741	Yes
7	2313	Hawthorne	23-7303613	Yes	Yes	237	237	0	237	Yes
8	2350	Elko	88-0186977	<del>Yes</del>		299	299	0	299	Yes
9	2668	Mina	94-2646641	No		36	36	0	36	Yes
10	3396	Sparks	88-0187929	Yes	Yes	220	220	0	220	Yes
11	3547	Ely	88-0172551	Yes	Yes	139	139	0	139	Yes
12	3630	Topaz	88-0232797	Yes	Yes	93	90	0	93	Yes
13	3677	Gabbs	80-0591560	Yes	Yes	41	41	0	41	Yes
14	3726	Carson City	88-0095071	Yes	Verbal	114	114	0	114	Yes
15	3819	Reno	94-3142752	Yes	Yes	267	267	0	267	Yes
16	3848	Henderson	88-0065159	No		656	656	0	656	Yes
17	6825	Schurz	51-0166031	Yes	Yes	17	17	0	17	Yes
18	6826	Amargosa	88-0196122	No		98	98	0	95	Yes
19	7114	Caliente	30-0527768	Yes	Yes	74	74	0	74	Yes
20	7385	Mesquite	88-0382922	Yes	Yes	89	89	0	89	Yes
21	8071	Virginia City	50-3285220	Yes	Yes	39	39	0	39	Yes
22	8084	Smith Valley	88-0276310	Yes	Yes	31	31	0	31	Yes
23	8194	Eureka	237296781	No		25	25	0	25	Yes
24	8250	Las Vegas	88-0352516	No		115	115	0	115	Yes
25	8336	Overton	20-1364023	Yes	Yes	147	147	0	147	Yes
26	8583	Gardnerville	88-0204809	Yes	Yes	114	114	0	114	Yes
27	8660	Dayton	88-0339753	Yes	Yes	87	87	0	87	Yes
28	9165	Btl Mountain	88-0222855	Yes	Yes	31	31	0	31	Yes
29	9211	Reno	942911724	Yes	Yes	416	416	0	416	Yes
30	10031	Gerlach	88-0325720	Yes	Yes	17	17	0	17	Yes
31	10047	Las Vegas	88-0103973	Yes	Yes	1255	1255	0	1255	Yes
32	10053	Verdi	88-0326926	No		164	164	0	164	Yes
33	10054	Pahrump	88-0134142	No		589	589	0	589	Yes
34	10247	Fernley	94-2482403	No		61	61	0	61	Yes
35	10468	Searchlight	942673821	No		94	94	0	94	Yes
1	D-1	Reno	80-0584864	Yes	Yes	745	Heading to answer #5 of instructio on letter			
2	D-2	Elko	61-1587186	Yes	Yes	568	a Number of Members as of 5.1.2010			
3	D-3	Reno	27-1146906	Yes	Yes	866	b Number of Members who were in Armed Services			
4	D-4	Hawthorne	27-2019703	Yes	Yes	669	c Number of Members who are cadets, Spouses			
5	D-5	Las Vegas	35-2367420	Yes	Yes	1591	d Number of War Veterans			
6	D-6	Las Vegas	264071790	Yes	Yes	2394	e Membership Applications kept for limited time.			
						954	Nevada Member at Large *			
					Total	7787	* (These are members who do not desired to belong to a local Post but are eligible for VFW Membership)			
							Red EIN=new or reactivated			

See ATCH  
10-04-2010

RESOLUTION  
SEND TO CENTRAL ORGANIZATION OF PREVIOUS GROUP EXEMPTION  
Veterans of Foreign Wars Department of Missouri

\_\_\_\_\_  
Name of Previous Central Organization

We agree that as of December 10, 2009 we no longer wish to be a part of group exemption 1504 under Veterans of foreign Wars Department of Missouri.

We have asked to be a subordinate in another organization's group ruling.

Please remove us from your records as a subordinate organization as of the effective date listed below.

GASPER SAKAZ VFW POST 2350

\_\_\_\_\_  
Name of Proposed Subordinate Organization (As shown in organizing document)



Signature of Officer

LARRY D HINE COMMANDER

Type or Print Name and Title

6-25-2010

Date



Signature of Officer

DENNIS J FABES SUIVE

Type or Print Name and Title

6-25-2010

Date

December 10, 2009

\_\_\_\_\_  
Date Effective

Veterans of foreign Wars of the US Department of Nevada

\_\_\_\_\_  
Name of New Central Organization

I understand that this resolution, as it is submitted as an integral part of a central organization's application for exemption, is signed under penalties of perjury and to the best of my knowledge is true, correct, and complete.

\*\*\*This document must be signed by at least 2 officers of the proposed subordinate organization\*\*\*

\*\*\*One copy should be sent to your previous central organization; One copy should be kept for your records; One copy should be sent to your new central organization (who should keep a copy and send a copy to the IRS)\*\*\*

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VFW  
CARSON VALLEY POST 8583  
\_\_\_\_\_  
Name of Proposed Subordinate Organization (As shown in organizing document)

<u>John Zemlock</u>	<u>JOHN ZEMLOCK QM</u>	<u>6-27-10</u>
Signature of Officer	Type or Print Name and Title	Date

<u>Bill Foreman</u>	<u>BILL FOREMAN TRUSTEE</u>	<u>6-28-10</u>
Signature of Officer	Type or Print Name and Title	Date

December 10, 2009

\_\_\_\_\_  
Date Effective

Veterans of foreign Wars of the US Department of Nevada

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