

INTERNAL REVENUE SERVICE

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Contact:

ID Number:

Phone:

Dear *****:

Thank you for your inquiry dated March 10, 2001 requesting clarification regarding the category of "war veterans". Please note that war veterans are distinguished from veterans for purposes of determining deductibility of charitable contributions to certain organizations.

Individuals who have served in the Armed Forces between February 1, 1955 and February 27, 1961 are veterans for purposes of the seventy-five percent (75%) membership test. However, in order for your organization to receive tax deductible contributions, it must satisfy an additional test. At least ninety percent (90%) of your members must be *war veterans* as defined on page 37 of the Tax Guide for Veterans' Organizations, which you referenced in your letter.

If you have any further questions, please do not hesitate to contact the tax law specialist listed above.

Sincerely,

Gerald V. Sack,
Manager, Exempt Organizations
Technical Group 4