



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities

Date:
12/18/2025
Employer ID number:

Form you must file:

Tax years:

Person to contact:

Release Number: 202611011
Release Date: 3/13/26
UIL Code: 501.19-00

Dear _____ :

This letter is our final determination that you don't qualify for exemption from federal income tax under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(19). Recently, we sent you a proposed adverse determination in response to your application. The proposed adverse determination explained the facts, law, and basis for our conclusion, and it gave you 30 days to file a protest. Because we didn't receive a protest within the required 30 days, the proposed determination is now final.

You must file the federal income tax forms for the tax years shown above within **30 days** from the date of this letter unless you request an extension of time to file. For further instructions, forms, and information, visit www.irs.gov.

We'll make this final adverse determination letter and the proposed adverse determination letter available for public inspection after deleting certain identifying information, as required by IRC Section 6110. Read the enclosed Letter 437, Notice of Intention to Disclose - Rulings, and review the two attached letters that show our proposed deletions. If you disagree with our proposed deletions, follow the instructions in the Letter 437 on how to notify us. If you agree with our deletions, you don't need to take any further action.

If you have questions about this letter, you can call the contact person shown above. If you have questions about your federal income tax status and responsibilities, call our customer service number at 800-829-1040 (TTY 800-829-4933 for deaf or hard of hearing) or customer service for businesses at 800-829-4933.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

Enclosures:
Letter 437
Redacted Letter 4034
Redacted Letter 4038



**Department of the Treasury
Internal Revenue Service**

Date:
10/30/2025
Employer ID number:

Person to contact:
Name:
ID number:
Telephone:
Fax:

Legend:

X = State
Y = Date
b percent = Percent

UIL:
501.19-00

Dear _____ :

We considered your application for recognition of exemption from federal income tax under Internal Revenue Code (IRC) Section 501(a). We determined that you don't qualify for exemption under IRC Section 501(c)(19). This letter explains the reasons for our conclusion. Please keep it for your records.

Issues

Do you qualify for exemption under IRC Section 501(c)(19)? No, for the reasons stated below.

Facts

You incorporated in X on Y. You applied for exemption as a post or organization of past or present members of the Armed Forces of the United States. You indicated in your Articles of Incorporation that your specific purposes include the following activities:

- Supporting and honoring veterans, active-duty military members, and their families.
- Providing educational, emotional, and financial support to veterans and their families.
- Promoting the well-being and transition of veterans into civilian life through advocacy, services, and programs.
- Providing a community for veterans to connect, share experiences, and support each other in their personal and professional endeavors.
- Honoring and supporting veterans, first responders, and military personnel affected by the events of September 11, 2001, and providing aid to those impacted by subsequent military engagements related to 9/11.

Your leadership is comprised of the same individuals as your general membership. Among them are both current or former members of the United States Armed Forces and family members of those veterans. Only b percent of your membership are considered veterans. You further state that you are not an auxiliary unit or society of a post or organization of past or present members of the Armed Forces of the United States.

Law

IRC Section 501(c)(19) exempts from federal income tax a post or organization of past or present members of the Armed Forces of the United States, or an auxiliary unit or society of, or a trust or foundation for any such post or organization. No part of the net earnings of the organization may inure to the benefit of any private shareholder or individual

Treasury Regulations Section 1.501(c)(19)-1(b) provides the membership requirements for organization's seeking tax exemption under IRC Section 501(c)(19).

Treas. Reg. Section 1.501(c)(19)-1(b)(1) highlights the first membership requirement for exemption as an organization having at least 75 percent of the members must be war veterans. For purposes of this section, war veterans refer to individuals who have served in the United States Armed Forces during a period of war, including the Korean and Vietnam conflicts.

Treas. Reg. Section 1.501(c)(19)-1(b)(2) indicates the second membership requirement for exemption. It states that at least 97.5 percent of all members must either be a war veteran, present or former member of the United States Armed Forces, a cadet (including students in college or university ROTC programs or at Armed Services academies), or spouses, widows, or widowers of individuals as previously indicated in the Regulations.

Revenue Ruling 78-239, 1978-1 C.B. 162 provides that for purpose of defining 'a period of war' under Treas. Reg. Section 1.501(c)(19)-1(b)(1), the Service will follow the dates of periods of war set forth in 38 U.S.C. Section 101 concerning veterans' benefits.

Application of law

IRC Section 501(c)(19) sets forth two tests for qualification of exempt status. For an organization to be exempt under Section 501(c)(19) the organization must meet two distinct membership requirements found in the Regulations. Treas. Reg. Section 1.501(c)(19)-1(b) provides these requirements. Failure to meet these requirements precludes exemption under Section 501(c)(19). Given the information you have presented, you do not meet the membership requirements for exemption as explained below.

Regarding the first membership category, only b percent of your members are considered war veterans. Per Treas. Reg. Section 1.501(c)(19)-1(b)(1), for organizations exempt under IRC Section 501(c)(19), 75 percent of your membership must be war veterans to meet the minimum requirement. Therefore, you do not meet the requirement of this first membership category. See Rev. Rul. 78-239.

Regarding the second membership category, per Treas. Reg. Section 1.501(c)(19)-1(b)(2), at least 97.5 percent of members must consist of veterans (past, present, or current), cadets, or qualifying family members. Based on the information provided, you do meet the 97.5 percent minimum requirement for total qualifying members. However, you must meet both distinct requirements to qualify for exemption, and per the information provided, you do not meet both requirements.

Conclusion

Based on the information submitted, you fail to qualify for exemption as a veterans organization under IRC Section 501(c)(19). While the activities that you conduct are those that are generally conducted by veterans

organizations by providing them assistance, you do not meet both of the distinct membership requirements for exemption as outlined in the Regulations, because less than 75% of your members are war veterans.

If you agree

If you agree with our proposed adverse determination, you don't need to do anything. If we don't hear from you within 30 days, we'll issue a final adverse determination letter. That letter will provide information on your income tax filing requirements.

If you don't agree

You have a right to protest if you don't agree with our proposed adverse determination. To do so, send us a protest within 30 days of the date of this letter. You must include:

- Your name, address, employer identification number (EIN), and a daytime phone number
- A statement of the facts, law, and arguments supporting your position
- A statement indicating whether you are requesting an Appeals Office conference
- The signature of an officer, director, trustee, or other official who is authorized to sign for the organization or your authorized representative
- The following declaration:

For an officer, director, trustee, or other official who is authorized to sign for the organization:
Under penalties of perjury, I declare that I have examined this request, or this modification to the request, including accompanying documents, and to the best of my knowledge and belief, the request or the modification contains all relevant facts relating to the request, and such facts are true, correct, and complete.

Your representative (attorney, certified public accountant, or other individual enrolled to practice before the IRS) must file a Form 2848, Power of Attorney and Declaration of Representative, with us if they haven't already done so. You can find more information about representation in Publication 947, Practice Before the IRS and Power of Attorney.

We'll review your protest statement and decide if you gave us a basis to reconsider our determination. If so, we'll continue to process your case considering the information you provided. If you haven't given us a basis for reconsideration, we'll send your case to the Appeals Office and notify you. You can find more information in Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status.

If you don't file a protest within 30 days, you can't seek a declaratory judgment in court later because the law requires that you use the IRC administrative process first (IRC Section 7428(b)(2)).

Where to send your protest

Send your protest, Form 2848, if applicable, and any supporting documents to the applicable address:

U.S. mail:

Internal Revenue Service
EO Determinations Quality Assurance
Mail Stop 6403
PO Box 2508
Cincinnati, OH 45201

Street address for delivery service:

Internal Revenue Service
EO Determinations Quality Assurance
550 Main Street, Mail Stop 6403
Cincinnati, OH 45202

You can also fax your protest and supporting documents to the fax number listed at the top of this letter. If you fax your statement, please contact the person listed at the top of this letter to confirm that they received it.

You can get the forms and publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676). If you have questions, you can contact the person listed at the top of this letter.

Contacting the Taxpayer Advocate Service

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or if you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements