



**Internal Revenue Service**

Washington, DC 20224

Date: MAK 7 1975

In reply refer to:

E:EO:T:R:2-4

EIN 56 6148492  
DO 58

Special Forces Decade Association  
P.O. Box 657  
Fayetteville, North Carolina 28302

Gentlemen:

We have considered your application for exemption from Federal income tax under Section 501(c)(19) of the Internal Revenue Code of 1954.

You were incorporated on April 8, 1971, under the Nonprofit Corporation Laws of the State of North Carolina, for the purpose of forming an association of past and present personnel of the United States Army Special Forces and for certain other social, patriotic, and charitable purposes.

At the present time, more than 90% of your members are war veterans.

Based on the information furnished, we conclude that you are exempt from Federal income tax under section 501(c)(19) of the Code.

You are required to file the annual return, Form 990, on or before the 15th day of the 5th month after the end of your annual accounting period if your annual gross receipts are normally more than \$5,000. Failure to file the Form 990, by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under Section 511 of the Code. If so, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Special Forces Decade Association

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes.) Also, unless excepted, you are liable for tax under the Federal Unemployment Tax Act, if during the current or preceding calendar year, you have one or more employees at any time in each of 20 weeks, or you pay wages of \$1,500 or more in any calendar quarter. Any questions concerning excise, employment, or other Federal taxes should be submitted to your District Director in Atlanta, Georgia.

With respect to the deductibility of contributions made to you, section 170 of the Code provides, subject to certain limitations, a deduction for contributions or gifts to or for the use of organizations described in section 170(c) of the Code, payment of which is made within the taxable year.

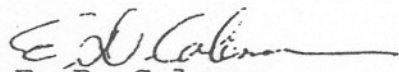
For purposes of section 170(c)(3) of the Code, the term "charitable contribution" means a contribution or gift to or for the use of a post or organization of war veterans, or an auxiliary unit or society of or trust or foundation for, any such post or organization; organized in the United States or any of its possessions; and no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Accordingly, based on the information submitted, we conclude that contributions or gifts to you are deductible by the donors in the manner and to the extent provided in section 170 of the Code.

Your key District Director should be informed of any change in your purposes or activities in order that he may consider the effect, if any, on your exempt status.

Your key District Director is being advised of this ruling.

Sincerely yours,

  
E. D. Coleman  
Chief, Rulings Section 2  
Exempt Organizations  
Technical Branch