

# US Treasury Department

## Internal Revenue Service Washington, DC 20224

Date: FEB 28 1969

In reply refer to:  
Form M-4279  
TMS:EO:R:1-NO



IL AMVET Service Foundation  
223 1/2 W. Monroe Street  
Springfield, Illinois 62704

Gentlemen:

I.R. Code: Section 501(c)(4)  
Address Inquiries and File Returns with  
District Director of Internal Revenue: Springfield, Illinois  
Accounting Period Ending: July 31

On the basis of your stated purposes and the understanding that your operations will continue as evidenced to date or will conform to those proposed in your ruling application, we have concluded that you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above. Any changes in operations from those described, or in your character or purposes, must be reported immediately to your District Director for consideration of their effect upon your exempt status. You must also report any change in your name or address.

You are not required to file Federal income tax returns so long as you retain an exempt status, unless you are subject to the tax on unrelated business income imposed by section 511 of the Code, in which event you are required to file Form 990-T. You are required to file an information return, Form 990, annually, on or before the 15th day of the fifth month after the close of your annual accounting period indicated above.

You are liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes); and for the tax imposed under the Federal Unemployment Tax Act if you have four or more individuals in your employ.

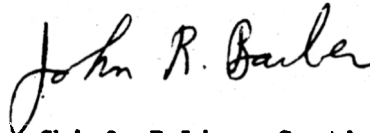
Any questions concerning excise, employment or other Federal taxes should be submitted to your District Director.

Your District Director is being advised of this action.

Every exempt organization is required to have an Employer Identification Number, regardless of whether it has any employees. This number should be entered in the designated space on all Federal returns filed and referred to on all correspondence with the Internal Revenue Service. If you do not have such a number, your District Director will take steps to see that one is issued to you at an early date.

Contributions to you are deductible as provided in section 170 of the Code.

Very truly yours,

A handwritten signature in cursive script that reads "John R. Barber".

Chief, Rulings Section,  
Exempt Organizations Branch