

Department of the Treasury

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EIN 23 7345231

**Internal Revenue Service**  
Washington, DC 20224

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T:MS:EO:R:2-4

> Gamewardens of Viet Nam Association,  
Inc.  
4620 Haygood Road, Suite 8  
Virginia Beach, Virginia 23445

Gentlemen:

Based on the information supplied, and assuming your organization will be as stated in your application for recognition of exemption, we have concluded that you are exempt from Federal income tax under the provisions of section 501(c)(19). This ruling is based on the understanding that at no time will less than 75% of your members be war veterans. If your purposes, character, or method of operation is changed, you should let your key District Director know so he can consider the effect of the change on your exempt status. Also, you must inform him of all changes in your name and address.

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.

Gamewardens of Viet Nam Association, Inc.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$50 or more to each of your employees during a calendar quarter. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act on remuneration of \$50 or more to each of your employees during a calendar quarter if, during the current or preceding calendar year, you have one or more employees at any time in each of 20 calendar weeks or pay wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to your key District Director, Baltimore, Maryland.

You are required to file Form 990, Return of Organization Exempt From Federal Income Tax, only if your gross receipts each year are normally more than \$5,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file the return on time.

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 you are subject to this tax, 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.

We are informing your key District Director of this action. Please keep this ruling in your permanent records.

Sincerely yours,



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