

AUG 14 1967

IN REPLY REFER TO:
Form M-3444
XXXXXXXXXXXXXXXX
T:MS:EO:S-EPB
DATE OF ORIGINAL GROUP RULING
June 11, 1941
1954 INTERNAL REVENUE CODE
SECTION 501(C)(4)

Sons of Union Veterans of the Civil War
c/o Chester S. Shriver, National Secretary-
Treasurer
P.O. Box 24
Gettysburg, Pennsylvania 17325

Gentlemen:

We have concluded, on the basis of information presented, that the new subordinate units whose names you recently submitted are exempt from Federal Income tax under the section of the Internal Revenue Code shown above. This supplements the original ruling indicated. Any questions concerning taxes levied under other subtitles of the Code should be submitted to the appropriate District Director.

As long as your new subordinate units retain a tax exempt status, they are not required to file Federal Income tax returns, unless they are subject to the unrelated business tax imposed by section 511 of the Code. These organizations are required to file Form 990-T, Exempt Organization Business Income Tax Return, in order to report unrelated business taxable income. Each of your exempt subordinate units is required to file with its District Director, after the close of its annual accounting period, Form 990, Return of Organization Exempt From Income Tax, unless you have included the subordinate unit in a group return which you have filed.

We have incorporated into our records any current information you sent us concerning any changes in names, addresses, purposes, character or method of operation of pre-existing subordinate units or those which have ceased to exist. We are notifying the District Directors concerned of the changes made in your roster.

Next year, please send us the following items, not later than 45 days after the close of your annual accounting period:

1. Published directories or lists showing the names and mailing addresses of your new subordinate units and the names and addresses of any units which have ceased to exist or have changed their names or addresses since you last submitted information. The names should be arranged in alphabetical or numerical order. Please send us one copy of each list or directory for our office, and one copy for each of the districts in which your subordinate units are located.
2. A statement signed by one of your principal officers showing:
 - a. Whether the information upon which your original group ruling was based is applicable in all respects to the new subordinate units.
 - b. Whether the Internal Revenue Service has issued an outstanding ruling or determination letter to any pre-existing or new subordinate unit holding that the unit does not qualify for exemption from Federal Income tax. A list showing the names and mailing addresses of units to which such rulings or determination letters have been issued should be included in, or attached to, the statement.
3. A statement telling us if, at the close of your annual accounting period, there were no changes in your roster.
4. A statement of any changes in the character, purposes, or method of operation of your organization or those of your subordinate units.
5. Duplicate copies not previously submitted of amendments to the charter or bylaws of your organization or those of your subordinate units.

Please enter your Employer Identification Number in the designated space on all Federal returns filed and refer to it in all correspondence with the Internal Revenue Service.

Very truly yours,
John R. Barbor
Chief, Rulings Section,
Exempt Organizations Branch