

OGDEN UT 84201-0029

In reply refer to: 4077391934
Nov. 14, 2018 LTR 4168C 0
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DISABLED AMERICAN VETERANS
CHARITABLE SERVICE TRUST
DISABLED AMERICAN VETERANS DAV
3725 ALEXANDRIA PIKE
COLD SPRING KY 41076-1712



023703

Employer ID number: 52-1521276
Form 990 required: YES

Dear Taxpayer:

We're responding to your request dated Sep. 19, 2018, about your tax-exempt status.

We issued you a determination letter in DECEMBER 1987, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Sections 509(a)(1) and 170(b)(1)(A)(vi).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m.,

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3725 ALEXANDRIA PIKE
COLD SPRING KY 41076-1712

local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely yours,

Stephen A. Martin

Stephen A. Martin
Director, EO Rulings & Agreements

Internal Revenue Service

Department of the Treasury

District Delaware-Maryland District
Director

31 Hopkins Plaza, Baltimore, MD 21201
P. O. Box 13163, Room 1550
Baltimore, MD 21203

Date: JULY 31, 1998

Employer Identification Number:
52-1521276

DISABLED AMERICAN VETERANS CHARITABLE
SERVICE TRUST, INC.
DBA DISABLED AMERICAN VETERANS (DAV)
CHARITABLE SERVICE TRUST, INC.
3725 ALEXANDRIA PIKE
COLD SPRING, KY 41076

Person to Contact:
EP/EO Tax Examiner

Telephone Number:
(410) 962-6058

Dear Sir/Madam:

This is in response to your inquiry dated July 16, 1998 requesting the Internal Revenue Service to recognize the above organization, is doing business as shown above.

Though we have added the organization's trade name to our files, in order to show the trade name in Publication 78 under its trade name of:

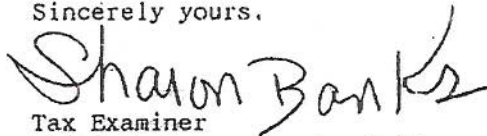
"DISABLED AMERICAN VETERANS (DAV) CHARITABLE SERVICE TRUST, INC.

There is the Special Cumulative List Name file, which is used for this purpose. This list would reflect the organization's commonly known name as well as its legal name. Requests of this type are processed, via written notification, by our National Office. The address is as follows:

Internal Revenue Service
National Office (OP:E:O:S)
1111 Constitution Avenue NW
Washington, DC 20224

If you have any questions regarding this matter, please feel free to contact me at the telephone number given above.

Sincerely yours,


Tax Examiner
EP/EO Customer Service Unit

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Date: JUN 8 1987

DISABLED AMERICAN VETERANS
CHARITABLE SERVICE TRUST
3725 ALEXANDRIA PIKE
COLD SPRING, KY 41076-1799

Employer Identification Number:
52-1521276
Contact Person:
MS. J. MACK
Contact Telephone Number:
(301) 962-9430

Our Letter Dated:
December 31, 1987
Addendum Applies:
Yes

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization which is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

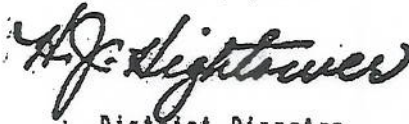
Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

Letter 1050(DD/CG)

DISABLED AMERICAN VETERANS

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script that reads "A. J. Lightower". The signature is written in dark ink and is positioned above the typed name.

District Director.

Enclosure;
Addendum

DISABLED AMERICAN VETERANS

Guidelines under which private foundations may rely on this determination, for gifts, grants, and contributions made after March 13, 1989, were liberalized and published in Rev. Proc. 89-23, Cumulative Bulletin 1989-1, page 844.

You are required to make available for public inspection a copy of your exemption application, and supporting documents, and this exemption letter. If you are required to file an annual information return, you are also required to make a copy of the return available for public inspection for three years after the return is due. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454 for additional information.