



Department of the Treasury  
Internal Revenue Service

P.O. Box 2508  
Cincinnati OH 45201

In reply refer to: 0248567570  
Aug. 26, 2010 LTR 4168C E0  
06-1007203 000000 00

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BODC: TE

UNITED STATES SUBMARINE VETERANS  
INC  
% JON JAQUES CPA  
PO BOX 3870  
SILVERDALE WA 98383-3870



029310

Employer Identification Number: 06-1007203  
Person to Contact: Mr. Fraser  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Aug. 17, 2010, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(19) of the Internal Revenue Code in a determination letter issued in January 1980.

This determination was based on your representation that at least 75 percent of your members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It was also based on the representation that substantially all (97.5%) of the other members, if any, are individuals who are cadets, or are spouses, widows, or widowers of past or present members of the Armed Forces of the United States or of cadets. If at least 90 percent of your members are war veterans and you are organized and operated primarily for purposes consistent with your current status as a war veterans organization, donors can deduct contributions made to or for your use. In the future, if your purposes, character, or method of operation changes, donors cannot deduct contributions made to you or for your use, as provided by section 170 of the Code. You must notify the IRS of changes of the this nature by documenting them on your annual information return.

Please refer to our website [www.irs.gov/eo](http://www.irs.gov/eo) for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file.