

Internal Revenue Service

Department of the Treasury

Washington, DC 20224

1st Cavalry Division Association  
302 N. Main Street  
P. O. Box 5129  
Ft. Hood, Texas 76544

Person to Contact: Joseph A. Luperini

Telephone Number: 202-964-3839/3943

Refer Reply to: E:EO:T:R:2-4

EIN: 85-0199197

DO 74

Date: JAN 28 1978

Gentlemen:

This refers to your application for a group ruling recognizing you and your subordinate units as exempt from Federal income tax under section 501(c)(19) of the Internal Revenue Code of 1954.

Our records show you were originally recognized as exempt from Federal income tax under section 501(c)(7) of the Code by letter dated September 21, 1960. This ruling was modified on July 30, 1975, to show that you are recognized as exempt under section 501(c)(4) of the Code.

Based on the information furnished we rule that you and your subordinates are recognized as exempt from Federal income tax under section 501(c)(19) of the Code.

If your annual gross receipts are normally more than \$5,000, you are required to file the annual return, Form 990, on or before the 15th day of the 5th month after the end of December 31, which is the end of your annual accounting period. Failure to file the Form 990, by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000. Your subordinates will have to file annual information return, Form 990, if their gross receipts in each taxable year are normally more than \$5,000. If you do not include the subordinates in a group return, each must file an annual return by the 15th day of the 5th month after its annual accounting period closes.

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You and your subordinates are not required to file Federal income tax returns unless you or your subordinates are subject to the tax on unrelated business income under section 511 of the Code, if so, you and your subordinates must file an income tax return on Form 990-T. In this letter we are not determining whether any of you or your subordinates', present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, you and your subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes). Also, unless excepted, you and your subordinates are liable for tax under the Federal Unemployment Tax Act, if during the current or preceding calendar year, you have one or more employees at any time in each of 20 weeks, or you pay wages of \$1,500 or more in any calendar quarter. Any questions concerning excise, employment, or other Federal taxes should be submitted to your key District Director in Austin, Texas.

We are not ruling on the question of deductibility of contributions to you and your subordinates. This issue will be the subject of a separate communication. Any inquiry on this subject should be addressed to Internal Revenue Service, 1111 Constitution Ave., N.W., Washington, D. C. 20224. Attention: T:I.

This ruling modifies our ruling letters dated September 21, 1960, and July 30, 1975, to the extent that it is inconsistent with them.

You should advise each of your subordinates of the provisions of this ruling, including the requirements for filing information or other returns.

Each year within 45 days after the close of your annual accounting period, please send the following to the Philadelphia Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155, Attention: EOR Branch:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates.

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2. A list of the names, mailing addresses including ZIP Codes, and employer identification number (if required for group exemption letter purposes) of subordinates on your group exemption roster that during the year:


- a. changed names or addresses;
- b. were deleted from the roster;
- c. were added to the roster.

An annotated directory of subordinates will not be accepted for this purpose.

3. For subordinates added to the roster, a letter signed by one of your principal officers containing or attaching:
  - a. a statement that the information on which your present group exemption letter is based applies to the new subordinates;
  - b. a statement that each has given you written authorization to add its name to the roster;
  - c. a list of those to which the Service previously issued rulings or determination letters relating to exemption.
4. If applicable, a statement that your group exemption roster did not change during the year.

Your key district director is being advised of this action.

Sincerely yours,

  
Milton Cerny  
Chief, Rulings Section 2  
Exempt Organizations  
Technical Branch