

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: OCT 01 2010

Employer Identification Number:
88-0055900

DLN:
17053349304009

DEPARTMENT OF NEVADA VETERANS OF
FOREIGN WARS OF THE UNITED STATES
INCORPORATED
C/O JACK MC MINDES
2090 BAFFORD LN
FALLON, NV 89406-0000

Contact Person:
MICHELLE A GLUTZ ID# 31213
Contact Telephone Number:
(877) 829-5500

Addendum Applies:
Yes

Dear Applicant:

We have considered your application for a group exemption letter recognizing your subordinates as exempt from federal income tax under section 501(a) of the Internal Revenue Code as organizations of the type described in section 501(c)(19).

Our records show that you were recognized as exempt from federal income tax under section 501(c)(19) of the Code. Your exemption letter remains in effect.

Based on information you supplied, we recognize your subordinates whose names appear on the list you submitted as exempt from federal income tax under section 501(c)(19) of the Code.

This determination is based on the fact that at least 75 percent of each of your subordinates' members are past or present members of the Armed Forces of the United States, as defined in Code section 501(c)(19). It is also based on the fact that substantially all of your subordinates' 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. Please let us know if any of your subordinates no longer meets these membership percentage requirements.

Donors may deduct contributions made to or for the use of your subordinates that qualify as war veterans organizations. To so qualify, at least 90 percent of a subordinate's members must be war veterans.

Your subordinates whose gross receipts each year are normally more than \$25,000 are each required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of their annual accounting period. If you prefer, you may file a group return for those subordinates that authorize you in writing to include them in that return. If you are required to file Form 990 for your own activities, you must file a separate return and may not be included on any group return that you file for your subordinates. The law imposes a penalty of \$20 a day when a return is

Letter 2419 (DO/CG)

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filed late, unless there is reasonable cause for the delay. However, the maximum penalty imposed cannot exceed \$10,000 or 5 percent of gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so your subordinates should make sure their returns are complete before filing them.

For tax periods beginning after December 31, 2006, organizations with gross receipts of \$25,000 or less must file an annual electronic notice, Form 990-N. Organizations included in a group return are excepted from this requirement. Alternatively, organizations with gross receipts of \$25,000 or less may file a complete Form 990 Package.

Your subordinates are required to make their annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You and your subordinates are also required to make available for public inspection your group exemption application, any supporting documents and this exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Unless specifically excepted, each of your subordinates is liable for social security (FICA) taxes for each employee to whom the subordinate paid \$100 or more during a calendar year and unemployment (FUTA) taxes for each employee to whom the subordinate paid \$50 or more in a calendar quarter. FUTA tax is due for each of these employees only if the subordinate paid total wages of \$1,500 or more during any calendar quarter, or if the subordinate had any employees in any 20 calendar weeks during the year.

Each year, at least 90 days before the end of your annual accounting period, please send the items listed below to the Internal Revenue Service Center at the address shown below.

1. A statement describing any changes during the year in the purposes, character, or method of operation of your subordinates;
2. A list showing the names, mailing addresses (including Postal ZIP codes), actual addresses if different, and employer identification numbers of subordinates that, since your previous report:
 - a. Changed names or address;
 - b. Were deleted from your roster; or
 - c. Were added to your roster.
3. For subordinates to be added, attach:

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- 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 exemption rulings or determination letters;
- d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
- e. The street address of each subordinate whose mailing address is a P.O. Box; and
- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587, for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule B, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

4. If applicable, a statement that your group exemption roster did not change since your previous report.

Please mail the information requested in this letter to the following address:

Internal Revenue Service
Ogden UT 84201

Your Group Exemption Number is 5760. Your subordinates are required to include this number on each Form 990, Return of Organization Exempt From Income Tax, and Form 990-T, Exempt Organization Business Income Tax Return, that they file. Please advise your subordinates of this requirement and provide them with the Group Exemption Number.

If the heading of this letter indicates that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about the exempt status and foundation status of your subordinates, you should keep it for your records.

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If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosure(s) :

Publication 4221-NC



SUBSIDIARY ORGANIZATION OF DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC
GEN NUMBER 5760

CYCLE 201552

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880055900	PARENT	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% C/O QUARTERMASTER
	PO BOX 637	LOGANDALE NV	89021-0637374 06
	DEPT OF NEVADA		
201364023	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% MERLIN HOLLINGER
	PO BOX 1235	LOGANDALE NV	89021-1235351 06
	8336 ELWOOD PERKINS POST		
237303613	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% VFW STATE OF NEVADA
	PO BOX 2313	HAWTHORNE NV	89415-2313130 06
	2313 JOHN FRANKLIN SHANE POST		
271146906	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% DOUGLAS STOUT
	185 COUNTRY RANCH RD	FERNLEY NV	89408-8666852 06
	3 DISTRICT		
272019703	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% NV DISTRICT 4 VFW
	PO BOX 2313	HAWTHORNE NV	89415-2313130 06
	4 DISTRICT		
272843742	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% MICHAEL W CARTER
	6440 SKY POINTE DR 140-355	LAS VEGAS NV	89131-4047995 06
	12093 JOHN LUKAC POST		
273091249	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% MICHAEL BERTHELSEN
	4835 SKYLINE DR	SILVER SPGS NV	89429-7344352 06
	8071 EVANS KENDALL POST		
274930383	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE UNITED STATES	% GERALD L PETERSON
	1937 WILLIAMSPORT ST	HENDERSON NV	89052-7115372 06
	12101 MATTHEW H HENNIGAN POST		
300527768	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% MILO R MILLER
	PO BOX 415	CALIENTE NV	89008-0415159 06
	7114 HUGH JACOBSON POST		
352367420	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% QUARTERMASTER
	6440 SKY POINTE DR 140-355	LAS VEGAS NV	89131-4047995 06
	5 DISTRICT		
452414622	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE US INC	% RICHARD GARDNER QUARTERMASTER
	PO BOX 426	BEATTY NV	89003-0426260 06
	12108 JOHN STROZZI POST		
454259465	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE US INC	% JESSICA SMITH
	PO BOX 2564	WINNEMUCCA NV	89446-2564642 06
	12116 HIGH DESERT POST		
454348830	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE US INC	% LESLIE M FIESTER
	PO BOX 571912	LAS VEGAS NV	89157-1912124 06
	12119 POST		
454703754	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% DANIEL E HOLMAN
	4337 LAS VEGAS BLVD N	LAS VEGAS NV	89115-0640376 06
	10047 MENS AUXILIARY		

Delete

Number	Category	Organization	Address	City	State	Zip	Post Office	Post Office Number	Post Office Name
463749170	SUB	DEPARTMENT OD NEVADA VETERANS OF FOREIGN WARS FO THE US INC	PO BOX 60034	RENO	NV	89506-0001344	06	% QUARTERMASTER	
	<i>Delete</i>		VFW POST 12133						
463821455	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE US INC	PO BOX 19078	RENO	NV	89511-0841788	06	% QUARTERMASTER	
			12134 VFW POST						
510166031	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	PO BOX 2313	HAWTHORNE	NV	89415-2313130	06	% VFW STATE OF NEVADA	
			6825 SCHURZ POST						
611587186	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	666 THISTLE LN	SPRING CREEK	NV	89815-6923667	06	% MICHAEL MUSGROVE	
			2 DISTRICT						
800584864	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	1487 HANSLOPE WAY	GARDNERVILLE	NV	89410-5870873	06	% JOHN W ZEMLOCK	
			1 DISTRICT						
800591560	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	PO BOX 2313	HAWTHORNE	NV	89415-2313130	06	% VFW POST 3677	
			3677 GABBS POST						
880095071	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	PO BOX 4115	CARSON CITY	NV	89702-4115157	06	% ROBERT B PARKER	
			3726 KIT CARSON POST						
880103973	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	4337 LAS VEGAS BLVD N	LAS VEGAS	NV	89115-0640376	06		
			10047 NORTH LAS VEGAS MEMORIAL POST						
880150179	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	405 S MAINE ST	FALLON	NV	89406-3305057	06		
			1002 POST						
880172551	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	HC 33 BOX 33150	ELY	NV	89301-9414506	06	% VANCE E CROWDER	
			3547 JAMES JEWELL POST						
880186977	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	PO BOX 1266	ELKO	NV	89803-1266665	06		
			2350 GASPER J SALAZ POST						
880204809	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	1487 HANSLOPE WAY	GARDNERVILLE	NV	89410-5870873	06	% JOHN W HEMLOCK	
			8583 CARSON VALLEY POST						
880222855	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	PO BOX 1254	BATTLE MTN	NV	89820-1254542	06	% ROY GLEN WILEY	
			9165 GARY COLE POST						
880232797	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	108952 HWY 395	COLEVILLE	CA	96107-9764993	06	% RONALD ALLENDALE	
			3630 TOPAZ POST						

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Enclosure 1

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880276310	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% QUARTERMASTER
	PO BOX 1147	YERINGTON NV	89447-1147474 06
	8084 KERMIT H NEDDENRIEP POST		
880339753	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% DAYTON VALLEY VFW POST 8660
	PO BOX 1964	DAYTON NV	89403-1964646 06
	8660 DAYTON VALLEY POST		
880382922	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% ROBERT L BARQUIST QM POST 7385
	840 HAFEN LN	MESQUITE NV	89027-5813403 06
	7385 VIRGIN VALLEY POST		
900459312	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% ROGER REIMER
	1510 BRUCE WOODBURY DR	LAUGHLIN NV	89029-1804108 06
	243 LAUGHLIN POST		
942673821	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE US INC	% HERMAN C HAGEN JR
	PO BOX 727	SEARCHLIGHT NV	89046-0727278 06
	10468 SEARLIGHT POST		
942911724	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGNS OF THE U S INC	% GEORGE KURASH
	PO BOX 10026	RENO NV	89510-0026261 06
	9211 BATTLE BORN POST		
943142752	SUB	DEPARTMENT OF NEVADA VETERANS OF FOREIGN WARS OF THE U S INC	% BERNARD J JURAN
	PO BOX 40757	RENO NV	89504-4757579 06
	3819 TRUCKEE MEADOWS POST		

DEPARTMENT OF NEVADA VETERANS OF

EFFECTIVE DATE

The effective date for your subordinates to be covered under this group exemption is December 11, 2009. The effective date for any subordinates formed after this date will be their date of formation. Your subordinates may be required to file federal income tax return(s), Form 1120, and pay any taxes due for each year or part of a year that ended prior to the effective date of your group exemption which is December 11, 2009.