

## **TAX EXEMPT STATUS OF MOPH**

Some businesses, individuals and other donors have excluded MOPH from their donations and fund raising events (Viola drives and others) because the Chapter or Department did not meet the tax exempt requirements under Internal Revenue Code (IRC) Section 501(c)(3).

MOPH is tax exempt under (IRC) Section 501(c) (19) for Veterans' Organizations.

IRC Section 170(c) (3) permits contributions to Veterans' Organizations and allows MOPH to receive tax deductible contributions from individuals, businesses and other donors.

If asked about its tax exempt status, a Chapter or Department should respond that they are tax exempt as a Veterans' Organization under the provisions of IRC Section 501(c) (19) of the Internal Revenue Code.

The MOPH website ([www.purpleheart.org](http://www.purpleheart.org)) includes a letter from the Internal Revenue Service specifically confirming the tax exempt status of MOPH under IRC Section 501(c) (19).

The website also has a sample "thank you" letter that can be used to acknowledge receipt of donations and provide the donor with documentation for income tax deductions.

Internal Revenue Service

Department of the Treasury

District  
Director

Baltimore District

31 Hopkins Plaza, Baltimore, Md. 21201

P.O. Box 13163, Room 317  
Baltimore, MD 21203

Date: January 31, 1997

Employer Identification Number:

MILITARY ORDER OF THE PURPLE HEART OF  
THE UNITED STATES OF AMERICA  
5413 B BACKLICK ROAD  
SPRINGFIELD, VA 22151

Person to Contact:  
EP/EO Tax Examiner

Telephone Number:  
(410) 962-6058

Dear Sir/Madam:

This is in response to your inquiry dated Jan. 23, 1997, requesting verification of your tax-exempt status.

Our records show that your organization was granted exemption from Federal Income Tax under section 501(c)(19) of the Internal Revenue Code effective AUGUST, 1960.

Donors may deduct contributions to you under section 170 of the Code.

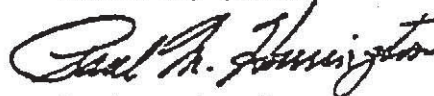
As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during the calendar year. And, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter.

You are required to file Form 990, Return of Organization Exempt From Income Tax, only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

This letter may be used to verify your tax-exempt status.

Because this letter could help resolve any questions about your exempt status, it should be kept in your permanent records.

Sincerely yours,



Paul M. Harrington  
District Director

DEC 29 2006

**Internal Revenue Service**

**Date:** December 22, 2006

**Department of the Treasury**  
P. O. Box 2508  
Cincinnati, OH 45201

MILITARY ORDER OF THE PURPLE HEART OF THE  
USA  
HQ  
% DAVID L ROSS  
5413 B BACKLICK RD  
SPRINGFIELD VA 22151-3915 137

**Person to Contact:**  
Richard E. Owens 31-07974  
Customer Service Representative  
**Toll Free Telephone Number:**  
877-829-5500  
**Federal Identification Number:**

**Group Exemption Number:**

Dear Sir or Madam:

This is in response to your request of December 22, 2006 regarding a copy of your organization's group exemption letter.

In August 1960, we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(19) of the Internal Revenue Code.

Based on the information supplied, we also recognized your organization's named subordinates as exempt from federal income tax under section 501(c)(19) of the Code.

This determination is based on your organization's representation that at least 90 percent of its members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It is also based on the representation that substantially all 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.

Based on your organization's representation that at least 90 percent of its members are war veterans and that it is organized and operated primarily for purposes consistent with its current status as a war veterans organization, donors can deduct contributions made to or for the use of your organization.

If, in the future, your organization does not meet this membership test or if its purposes, character, or method of operation changes, donors cannot deduct contributions made to or for the use of your organization, as provided by section 170. Please notify the Director, Rulings and Agreements, at the address shown in the heading of this letter of any such change so that the effect on the deductibility of contributions made by these donors can be considered.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE  
Customer Account Services