



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

JAN 22 1998

The Association of Graduates
of the United States Military Academy
West Point, NY 10996

Attention: Col. Williams L. Harrison, Jr.

Dear Gentlemen:

This is in response to your letter dated December, 31, 1997 requesting confirmation of the status of The Association of Graduates of the United States Military Academy. According to our records the organization is exempt from Federal income tax as an organization described in section 501(c)(3) of the Internal Revenue Code and it is classified as a public charity as defined in section 509(a)(1) and section 170(b)(1)(A)(vi).

The organization's classification is based on the assumption that its operation is as stated in its application. Any changes in its purposes, character, or method of operation must be reported to the District Director, Ohio Key District, P.O. Box 2508, Cincinnati, OH 45201 so the effect on its status may be considered.

Sincerely,

Marcus S. Owens
Director
Exempt Organizations Division

Address any reply to:

25 J. Edgar Hoover Bldg., Brooklyn, N.Y. 11201

Department of the Treasury

P. O. Box 1680

Brooklyn, New York 11202

District Director

Internal Revenue Service

Date:

JAN 24 1977

In reply refer to:

EO: 7201

Tel. (518) 472-6046 Mr. C. Francis



Association of the Graduates
United States Military Academy
Cullum Hall
West Point, New York 10996

Gentlemen:

Based on an examination of your books and records related to Form 990, Return of Organization Exempt From Income Tax for fiscal year ending March 31, 1974, it is concluded there is no change in your Federal income tax status and you continue to remain tax-exempt.

During the course of the examination you requested a change in your foundation status from Internal Revenue Code section 509(a)(2) to section 509(a)(1). Analysis of your "support" for the four year period ending March 31, 1973, shows it meets the requirements of an organization described in Internal Revenue Code section 509(a)(1) and 170(b)(1)(A)(vi). Accordingly this ruling supersedes our letter of October 20, 1970.

You expressed your concurrence with this determination, therefore no further action on your part is necessary.

Very truly yours,

District Director

1 161 Washington Ave., Albany, N.Y. 12210
2 68 Sewall St., Augusta, Maine 04330
3 100 Federal Bldg., Boston, Mass. 02203
4 35 Tillary St., Brooklyn, N.Y. 11201

5 34 W. Mohawk St., Buffalo, N.Y. 14202
6 11 Elmwood Ave., Burlington, Vt. 05401
7 450 Main St., Hartford, Conn. 06115

8 P.O. Box 3100, New York, N.Y. 10008
9 80 Daniel St., Portsmouth, N.H. 03801
10 130 Broadway, Providence, R.I. 02903

Department of the Treasury

Address any reply to DISTRICT DIRECTOR at office No. 8

District Director Internal Revenue Service

Date:

In reply refer to:

AUG 10 1972

AU:S:RD:R:FG



► The Association of Graduates of the
United States Military Academy
Cullum Hall
West Point, N.Y. 10996

Year(s) Activities Examined: 1970
Year(s) Form 990-T Examined:

Gentlemen:

After reviewing your activities and examining your financial records for the above year(s), we find that your Federal tax-exempt status continues. The return(s) for the year(s) indicated are accepted as filed.

Thank you for your cooperation.

Sincerely yours,
District Director

Annual Return Required:

- ☒ Form 990 or
990(sf)
- ☐ Form 990-A or
990-A(sf)
- ☐ Form 990-C
- ☐ Form 990-P
- ☐ None



TREASURY DEPARTMENT

WASHINGTON 25

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

IT:P:ER
RD

DEC 1 - 1948

The Association of the Graduates of the
United States Military Academy
Cullum Hall
West Point, New York

Gentlemen:

Reference is made to the evidence submitted in support of your claim to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and the corresponding provisions of prior revenue acts.

In Bureau ruling dated September 12, 1938, it was held that you were exempt from Federal income tax under the provisions of section 101(9) of the Revenue Act of 1936 and the corresponding provisions of prior revenue acts. On August 23, 1943, the ruling was affirmed under section 101(9) of the Revenue Act of 1938 and the Internal Revenue Code.

The evidence shows that you were incorporated in 1891 under the provisions of an act of the Legislature of the State of New York passed May 12, 1875, entitled "An Act for the Incorporation of Societies or Clubs." Your purposes as originally stated in your certificate of incorporation were "To cherish the memories of the Military Academy at West Point and to promote the social intercourse and fraternal fellowship of its graduates." This statement of purposes was amended in 1929 to read "The object of the Association shall be to cherish the memories of the Military Academy at West Point, to promote its welfare and that of its graduates and to foster social intercourse and fraternal fellowship." However, your purposes as stated in the exemption affidavit submitted are "To acquire and disseminate information on the history, activities, objectives and methods of the United States Military Academy; to acquire and preserve historical materials relating to that institution; and to encourage and foster the study of military science there by young men." Your constitution and bylaws provide that all graduates of the Military Academy are eligible for regular membership and former cadets who served not less than one academic term at the Academy who were honorably discharged therefrom may be admitted to associate membership.

2 - The Association of the Graduates of the
United States Military Academy

It is stated that you are operated on the post of West Point and are a definite part of the Military Academy Headquarters and that your secretary is an active officer of the Army on the staff of the Academy Superintendent. It is further stated that it is the practice of the authorities at the Military Academy to turn over to you the majority of the many requests for information concerning the history of the Military Academy received by them from schools, colleges, libraries and other educational institutions throughout the country and from educators, societies and citizens generally, and that answering such requests and furnishing the information requested constitutes a large part of your activities. You also furnish or assist in preparing materials for talks, lectures and publications on the history, activities and objectives of the Military Academy and occasionally furnish lecturers on such subjects. You maintain a historical file for every graduate of the Academy and do the research necessary to keep these files accurate and up to date. Your headquarters have become the repository for archives and source materials pertaining to the history of the Academy and the biographies and accomplishments of its graduates.

It is also stated that your secretary is presently designated by the Superintendent of the Military Academy to act as editor of Cullum's Biographical Register, a register which is published every ten years and which includes the records of the military service of all graduates of the United States Military Academy. It is stated in the affidavit of your president, dated April 29, 1948, that from your very inception you have been primarily an educational and historical society and that the welfare and fraternal activities of its graduates are left exclusively to various local West Point societies and clubs of graduates which exist in various cities throughout the world and which have no formal connection with your organization. It is stated in the exemption affidavit that in the event of your dissolution all of your property would go to the United States Military Academy.

It is the opinion of this office, based on the facts stated above, that you are so closely integrated with the United States Military Academy that you are entitled to exemption from Federal income tax under the provisions of section 101(6) of the Internal Revenue Code and the corresponding provisions of prior revenue acts.

Accordingly, you will not be required to file income tax returns unless you change the character of your organization, the purposes for which you were organized, or your method of operation. Any such changes should be reported immediately to the collector of internal

5 - The Association of the Graduates of the
United States Military Academy

revenue for your district in order that their effect upon your exempt status may be determined.

Furthermore, under substantially identical authority contained in sections 1426 and 1607 of the Code and/or corresponding provisions of the Social Security Act, the employment taxes imposed by such statutes are not applicable to remuneration for services performed in your employ so long as you meet the conditions prescribed above for retention of an exempt status for income tax purposes.

You are required, however, to file annually an information return on Form 990 with the collector of internal revenue for your district so long as this exemption remains in effect. This form may be obtained from the collector and is required to be filed on or before the 15th day of the fifth month following the close of your annual accounting period.

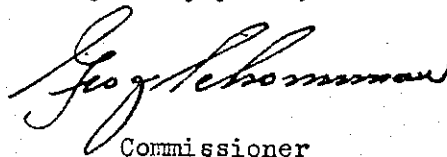
Contributions made to you are deductible by the donors in arriving at their taxable net income in the manner and to the extent provided by section 23(o) and (q) of the Internal Revenue Code, as amended, and corresponding provisions of prior revenue acts.

Bequests, legacies, devises or transfers, to or for your use are deductible in arriving at the value of the net estate of a decedent for estate tax purposes in the manner and to the extent provided by sections 812(d) and 861(a)(3) of the Code and/or corresponding provisions of prior revenue acts. Gifts of property to you are deductible in computing net gifts for gift tax purposes in the manner and to the extent provided in section 1004(a)(2)(B) and 1004(b)(2) and (3) of the Code and/or corresponding provisions of prior revenue acts.

Bureau rulings dated September 12, 1938, and August 23, 1943, are hereby modified to conform to this ruling.

The collector of internal revenue for your district is being advised of this action.

Very truly yours,


Commissioner