Internal Revenue Service

Department of the Treasury

District Director

\*82nd Airborne Division Assn., Inc. P.O. Box 1442 Bloomington, IN 47402 P.O. Box 3159 Cincinnati, Ohio 45201

Person to Contact: Beatrice Eith Telephone Number: 5] 3-684-2634 Refer Reply to:

entered in PCG

Date:

CSB:EO

EIN: 34-0864530

Dear Sir or Madam:

We have received your inquiry regarding the tax exempt status of 82nd Airborne Division Association, Inc.

Our records disclose that this organization is exempt from Federal income tax under the provisions of section 501(c)(4) under a group ruling issued to 82nd Airborne Division Association, Inc., Indianapolis, IN, dated January 1963, group exemption number 1568.

A copy of the determination letter may be obtained from your parent organization.

Sincerely yours,

District Director

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## U. S. TREASURY DEPARTMENT INTERNAL REVENUE SERVICE WASHINGTON 25, D. C.

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IN REPLY REFER TO T:R:E0:5 AAA

82d Airborne Division Association, Incorporated 4033 North Mozart Avenue Chicago, Illinois

#### Gentlemen:

We have considered the information submitted in determining your status and that of your subordinate chapters for Federal income tax purposes.

It is our conclusion, based upon the information submitted, that you and your subordinate chapters appearing on the certified lists submitted by you on December 12, 1962, are entitled to exemption from Federal income tax as organizations described in section 501(c)(4) of the Internal Revenue Code of 1954, rather that section 501(c)(8) of the Code which is not applicable in your case.

It will not be necessary for you and your subordinate chapters to file Federal income tax returns so long as there are no changes in your character, purposes, or method of operation, or that of your subordinate chapters. Any such changes should be reported immediately to the National Office of the Internal Revenue Service, Washington 25, D. C., in order that their effect upon your exempt status or that of your subordinate chapters may be determined.

However, it will be required for you and each of your subordinate chapters to file an information return, Form 990 annually, with the District Director of Internal Revenue for your and their districts so long as this exemption remains in effect unless you have included the subordinate chapters in a group return which you have filed. This form may be obtained from the District Director and is required to be filed on or before the fifteenth day of the fifth month following the close of your respective annual accounting periods. Failure to file the required information returns or to otherwise comply with the provisions of section 6033 of the Code and Regulations applicable thereto, may result in the termination of your exempt status and that of the subordinate chapters.



82d Airborne Division Association, Incorporated

You are required to furnish the National Office, annually, not later than 45 days after the close of your annual accounting period:

- 1. Lists showing the names and mailing addresses of your new subordinate chapters and the names and addresses of any chapters which have ceased to exist or have changed their names or addresses.
- 2. A statement signed by one of your principal officers stating whether or not the information upon which this ruling is based is applicable in all respects to the new subordinate chapters.
- 3. A statement if, at the close of the year, there were no changes in your roster.
- 4. A statement of any changes in the character, purposes, or method of operation of your organization or those of your subordinate chapters.
- 5. Duplicate copies of amendments to charters or bylaws of your organization or those of your subordinate chapters.

The District Director of Internal Revenue, Chicago, is being furnished a copy of this ruling.

Very truly yours,

Chief Exempt Organizations Branch

# One Hundred First Congress of the United States of America

#### AT THE SECOND SESSION

Begun and held at the City of Washington on Tuesday, the twenty-third day of January, one thousand nine hundred and ninety

## TITLE XVI CHARTER FOR 82ND AIRBORNE DIVISION ASSOCIATION, INCORPOLATED

SEC. 1601. CHARTER

The 82nd Airborne Division Association, Incorporated, a nonprofit corporation organized under the laws of the State of Illinois, is recognized as such and is granted a Federal charter.

SEC. 1602, POWERS

The 82nd Airborne Division Association, incorporated (hereinafter in this title referred to as the "corporation"), shall have only these powers granted to it through its bylaws and articles of incorporation filed in the State or States in which it is incorporated and subject to the laws of such State or States.

SEC. 1603. OBJECTS AND PURPOSES OF COMPORATION

The objects and purposes of the corporation are those provided in its articles of incorporation and shall include-

(1) perpetuating the memory of members of the 82nd Airborne Division who fought and died for this Nation;

(2) furthering the common bond between retired and active members of the 82nd Airborne Division;

(3) providing educational assistance in the form of college scholarships and grants to the qualified children of current and former members of the 82nd Airborne Division:

(4) promoting civic and patriotic activities; and (5) promoting the indispensable role of airborne defense to the national security of the United States.

## SEC. 1601. SERVICE OF PROCESS TO 4 0 0 0

With respect to service of process, the corporation shall comply with the laws of the State or States in which it is incorporated and the State or States in which it corries on its activities in furtherance of its corporate purposes. 💍

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(a) Subject to subsection (b), eligibility for membership in the corporation and the rights and privileges of members of the corporation shall be as provided in the constitution and bylaws of the

(b) Terms of numbership and requirements for holding office within the corporation shall not discriminate on the basis of race, color, national origin, sex, religion, or handicapped status.

### SEC 1836 BOARD OF DIRECTORS: COMPOSITION, RESPONSIBILITIES

CERS & ORALION

The composition of the board of directors of the corporation and the responsibilities of such board shall be as provided in the articles of incorporation of the corporation and shall be in conformity with the laws of the State or States in which it is incorporated.

The positions of officers of the corporation and the election of members to such positions shall be as provided in the articles of incorporation of the corporation and shall be in conformity with the laws of the State or States in which it is incorporated.

## An Act

#### SEC. 1603. RESTRICTIONS

(a) No part of the income or assets of the corporation may inure to the benefit of any member, officer, or director of the corporation or be distributed to any such individual during the life of this charter. Nothing in this subsection shall be construed to prevent the payment of reasonable compensation to the officers of the corporation or reimbursement for actual and necessary expenses in amounts approved by the board of directors.

(b) The corporation may not make any loan to any officer, direc-

tor, or employee of the corporation.

(c) The corporation and any officer and director of the corporation, acting as such officer or director, shall not contribute to, support or otherwise participate in any political activity or in any manner attempt to influence legislation.

(d) The corporation shall have no power to issue any shares of

stock nor to declare or pay any dividends.

(e) The corporation shall not claim congressional approval or Federal Government authority for any of its activities.

#### SEC. 1609. LIABILITY

The corporation shall be liable for the acts of its officers and agents whenever such officer and agents have acted within the scope of their authority.

#### SEC. 1610. BOOKS AND RECORDS; INSPECTION

The corporation shall keep correct and complete books and records of account and minutes of any proceeding of the corporation involving any of its members, the board of directors, or any committee having authority under the board of directors. The corporation shall keep, at its principal office, a record of the names and addresses of all members having the right to vote in any proceeding of the corporation. All books and records of such corporation may be inspected by any member having the right to vote in any corporation proceeding, or by any agent or attorney of such member, for any proper purpose at any reasonable time. Nothing in this section shall be construed to contravene any applicable State law.

#### SEC. 1611. AUDIT OF FINANCIAL TRANSACTIONS

The first session of the Act entitled "An Act to provide for audit of accounts of private corporations established under Federal law", approved August 30, 1964 (36 U.S.C. 1101), is amended by adding at the end thereof the following:
"(74) 82nd Airborne Division Association, Incorporated.".

#### SEC. 1612. ANNUAL REPORT

The corporation shall report annually to the Congress concerning the activities of the corporation during the preceding fiscal year. Such annual report shall be submitted at the time as the report of the audit of the corporation required by section 2 of the Act entitled "An Act to provide for audit of accounts of private corpora-tions established under Federal law", approved August 30, 1964 (36 U.S.C. 1101). The report shall not be printed as a public document.

SEC. 1613. RESERVATION OF RIGHT TO AMEND, ALTER, OR REPEAL CHAR-

The right to amend, alter, or repeal this title is expressly reserved to the Congress.

#### SEC. 1614. DEFINITION OF STATE

For purposes of this title, the term "State" includes the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the territories and possessions of the United States.

#### SEC. 1615. TAX-EXEMPT STATUS

The corporation shall maintain its status as an organization exempt from taxation as provided in the Internal Revenue Code of

#### SEC. 1616. TERMINATION

If the corporation fails to comply with any of the restrictions or provisions of this title, the charter granted by this title shall expire.

President of the Selate, pro tempore

APPROVED

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inis publication for of deductibility and the as by which such reliance suspended are contained in Procedure 82-39. Such is also subject to any inouncements published in the ternal Revenue Bulletin that inform e public about the status of certain otected contributions under section 128(c) of the Code. The general le as set forth in Revenue ocedure 82-39 is that contributions ill be deductible by persons naware of a change in the ganization's status until (1) the date publication of an announcement in the ternal Revenue Bulletin that ntributions to the organization are longer deductible or (2) a different te specified in another announcement ncerning certain protected contribuns under Section 7428(c) of the Code. ere is also a special procedure set th in Revenue Procedure 82-39 for spending reliance at an earlier date appropriate cases.

Similar reliance provisions apply an organization's foundation issification as it appears in the list. Questions concerning the listings this publication or supplements, ., with regard to omissions, sspellings, alphabetical misicr ents, coding errors, deductcontributions to a particular janīzātion not listed, and questions a general technical nature should addressed to your District Director. The Cumulative List, Publication . 78, and supplements may be tained on a subscription basis from Superintendent of Documents, vernment Printing Office, ishington, D.C. 20402. Subription information, including rent price, may be obtained by ling (202) 783-3238.

### rt II

This section contains a general planation of the rules covering ome tax deductions for itributions by individuals. A more aprehensive discussion of the scan be found in Publication 526. naritable Contributions", and plication 561 "Determining the ue of Donated Property." Both dications may be obtained free by ding a request to your District sector.

Charitable contributions of money properly made to certain qualified any may be deducted if you deductions. Generally,

you may deduct up to 50% of your adjusted gross income, but 20% and 330% limitations apply in some cases.

## Qualified Organizations

A contribution is deductible if it is made to, or for the use of, any of the following organizations that otherwise are qualified organizations under section 170(c) of the 1986 code:

A State, a U.S. possession, or political subdivision thereof, or the United States, or the District of Columbia, if made exclusively for public purposes:

A community chest, corporation, trust, fund, or foundation organized or created in the United States or its possessions, or under the laws of the United States, any State, the District of Columbia or any possession of the United States, and organized and operated exclusively for charitable, religious, educational, scientific, or literary purposes, or for the prevention of cruelty to children or animals.

A church, synagogue, or other religious organization:

A war veterans' organization, its post, auxiliaries, trusts or foundations organized in the United States or its possessions;

A nonprofit volunteer fire company; A civil defense organization created under Federal, State, or local law. (This includes unreimbursed expenses of civil defense volunteers that are directly connected with and solely attributable to their volunteer services);

A domestic fraternal society, operating under the lodge system, but only if the contribution is to be used exclusively for one or more charitable purposes.

A nonprofit cemetery company if the funds are irrevocably dedicated to the perpetual care of the cemetery as a whole, and not a particular lot or mausoleum crypt.

## **Timing of Contributions**

Contributions must actually be paid in case or other property before the close of your tax year to be deductible, whether you use the cash or accrual method.

#### **Deductible Amounts**

If you donate property other than cash to a qualified organization, you may generally deduct the fair market value of the property. However, if the

property has appreciated in value, some adjustments may have to be made.

The rules relating to how to determine fair market value are discussed in Publication 561 "Determining the Value of Donated Property"

## Limitation on Deductions

In general, contributions to charitable organizations may be deducted up to 50% of adjusted gross income (computed without regard to net operating loss carrybacks). However, contributions to certain private foundations, veterans organizations, faternal societies, and cemetery organizations are limited to 30% of adjusted gross income (computed without regard to net operating loss carrybacks).

The 50% limitation applies to (1) all public charities (no code), (2) all private operating foundations (code 3), (3) certain private foundations that distribute the contributions they receive to public charities and private operating foundations within 2-1/2 months following the year of receipt, and (4) certain private foundations the contributions to which are pooled in a common fund and the income and corpus of which are paid to public charities

Public charities include; churches or conventions or associations of churches; tax-exempt educational organizations with a regular faculty and curriculum and a regular student body attending resident classes; taxexempt hospitals; under certain circumstances, organizations directly engaged in continuous medical research in conjunction with such hospitals, and certain organizations operated exclusively to hold and administer property for State and local colleges and universities; a state, a possession of the U.S., or any political subdivision of any of the foregoing, or the U.S. or the District of Columbia, if the contribution is made for exclusively public purposes; charitable organizations that receive support in the form of gifts or fees from the general public or from government grants; and organizations operated in connection with any of the above.

A private operating foundation, briefly, is a private foundation that spends the majority of its income in the active conduct of charitable undertakings rather than distributing its income to other organizations.