

Month, DD, YYYY

John Smith, Officer
DAV Chapter #XX
Disabled American Veterans
555 Knox Road
Millerstown, XX 11111

RE: IRS Tax-exempt Status
EIN: 111111111

Dear Officer Smith:

The IRS has included DAV Chapter #XX on the list of organizations whose tax-exemption was automatically revoked for failure to file an IRS Form 990-series for three consecutive tax years. Without a tax-exemption, the Chapter cannot conduct any fundraising activities. In addition, any income received by the Chapter would likely be subject to taxation at normal corporate rates. For that reason, we are placing a HOLD on the distribution of any membership per capita dues that may come due to DAV Chapter #XX.

This letter is intended to assist the Chapter in regaining its tax-exempt status with the IRS and restoring its good standing status with the National Organization. Please review all of the information carefully.

If the Chapter did file some version of the IRS Form 990-series and has a copy of the IRS filing receipt showing that Chapter #XX has not failed to file for three consecutive tax years, please contact IRS Customer Account Services at 1-877-829-5500 or send the documentation directly to the IRS Exempt Organizations Account Unit:

<u>By Mail:</u>	Internal Revenue Service	<u>By Fax:</u>	(801) 620-5555
	1973 North Rulon White Blvd.		
	M/S 6552		
	Ogden, UT 84404		

As proof of the Chapter's efforts in reinstating its tax-exemption with the IRS, please provide us with a copy of the Chapter's IRS filing receipt as well as a copy of any additional documentation and/or correspondence the Chapter provides to the IRS regarding its 990 filing. Be aware that the Chapter may be required to reapply for tax-exemption via IRS Form 1024-A if its 990 or 990-N e-postcard was filed using an EIN other than 111111111, which is the EIN on record with the National Organization and with the IRS under the National Organization's group exemption, or if an accounting period other than **July 1 to June 30** was used to file. See information for reapplying for tax-exemption below.

If Chapter #XX did not file some version of the IRS Form 990 or the IRS Form 990-N e-postcard as required, the Chapter **must reapply for tax exemption as a 501(c)(4) organization** with the IRS by submitting IRS Forms 1024-A and 8718 along with a check for the appropriate filing fee. Please review the IRS Forms and instructional information thoroughly as there are many variables that must be addressed with each filing. Be sure to file all IRS Forms using EIN 111111111 and, where applicable, the accounting period ending date of **June 30**.

Also, as proof that the Chapter has reapplied for tax-exemption with the IRS, the following information must be forwarded to the National Organization:

1. A copy of all pages of the completed IRS Form 1024-A. Last page must be signed and dated.
2. A copy of the completed IRS Form 8718.
3. A copy of the check the Chapter provided to the IRS for the filing fee.

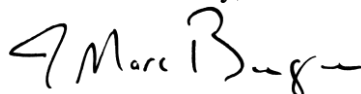
Even though this is a matter between the Chapter and the IRS, DAV National Headquarters is trying to provide as much assistance as possible. Numerous explanatory materials and forms, including the IRS Form 1024-A and the instructions, can be found on our website at the following web address: <http://www.dav.org/membership/members/IRSRevocation.aspx>

Our staff at National Headquarters will not be able to answer questions about tax issues. However, we understand that there may be some DAV-related information that we can provide in connection with the 1024-A filings. We ask that all inquiries be made by email using the special email address we set up specifically for these inquiries: irsrevocation@dav.org. Keep in mind that this email address is to be used for inquiries directly related to the Chapter's efforts in regaining its tax-exemption only.

The Chapter is encouraged to make use of the resources we have provided. The process of regaining tax-exemption status may seem daunting, but is actually not that difficult.

It is absolutely imperative that the Chapter takes immediate steps to resolve this issue. Should DAV Chapter #XX fail to take the appropriate steps to regain its tax-exemption status with the IRS **and** fail to forward all required copies of proof as stated in this letter to the National Organization no later than [DATE-will be 90 days from the date of letter], the matter will be referred to the National Commander for review, and possible **suspension** of the Chapter's charter.

Sincerely,



J. MARC BURGESS
National Adjutant

JMB:xx

c: Department of XX