

Internal Revenue Service  
P. O. Box 2508  
Cincinnati, OH 45201

Department of the Treasury

Date: April 13, 2017

DISABLED AMERICAN VETERANS  
70 SHELBY COUNTY  
% MICHAEL D WEBB  
4054 KENOSHA RD  
MEMPHIS, TN 38118

Person to Contact: #0196814  
Ms. Benjamin  
Toll Free Telephone Number:  
877-829-5500  
Employer Identification Number:  
62-6046599  
Group Exemption Number:  
0557

Dear Sir or Madam:

This is in response to your letter of March 29, 2017 regarding your tax-exempt status. Our records indicate that you are affiliated with a group exemption. As a subordinate of a group exemption, you should submit information about changes to your purposes, activities, method of operation, name or address to your central organization rather than reporting such changes directly to the IRS.

The Internal Revenue Service does not issue determination letters to subordinate organizations. Therefore you should contact your central organization directly for written verification of your tax exempt status.

The central organization that holds a group exemption (rather than the IRS) determines which organizations are included as subordinates under its group exemption ruling. Therefore, you can verify that an organization is a subordinate under a group exemption ruling by consulting the official subordinate listing approved by the central organization or by contacting the central organization directly. You may use either method to verify that an organization is a subordinate under a group exemption ruling.

If you have any questions, please call the phone number in the heading of this letter.

Sincerely,

*Stephen A. Martin*

Stephen A. Martin  
Director, Exempt Organizations  
Rulings and Agreements



National Headquarters  
3725 Alexandria Pike  
Cold Spring, KY 41076  
Phone (859) 441-7300  
Fax (859) 441-1416  
Toll Free (877) 426-2838  
[www.dav.org](http://www.dav.org)

COPY Keep

September 29, 2016

TO WHOM IT MAY CONCERN:

This is to certify that Disabled American Veterans Shelby County Chapter #70, Memphis, Tennessee, is a bona fide subordinate unit of the Disabled American Veterans National Organization. Chapter #70 is currently in good standing with the National Organization. All DAV state departments and chapters are exempt from Federal income tax under Section 501 (c) (4) of the Internal Revenue Code, in accordance with the enclosed copy of our organization's group exemption letter. That letter is still in full force and effect. The Employer Identification Number (EIN) for Chapter #70 is 626046599.

Disabled American Veterans is a federal, non-profit corporation incorporated by an Act of Congress on June 17, 1932, as amended in 1942, 1967 and 1984. The charter of Disabled American Veterans may be found at 36 U.S.C. Section 50301.

A handwritten signature in black ink that reads 'J. Marc Burgess'.

J. MARC BURGESS  
National Adjutant

JMB:as  
Enclosure

CINCINNATI OH 45999-0038

In reply refer to: 0248367584  
June 18, 2014 LTR 4167C 0  
31-0263158 000000 00  
00035363  
BODC: TE

DISABLED AMERICAN VETERANS  
% EDWARD HARTMAN  
3725 ALEXANDRIA PIKE  
COLD SPRING KY 41076

10/23/14

909

Employer Identification Number: 31-0263158  
Group Exemption Number: 0557  
Person to Contact: Mrs. Scheper  
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 09, 2014, request for information about your tax-exempt status.

Our records indicate that you were issued a determination letter in January 1942, and that you are currently exempt under section 501(c)(4) of the Internal Revenue Code.

Based on the information supplied, we recognized the subordinates named on the list you submitted as exempt from Federal income tax under section 501(c)(4) of the Code.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106 and 2522 of the Code.

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

Sincerely yours,

*Susan M. O'Neill*

Susan M. O'Neill, Department Mgr.  
Accounts Management Operations