



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

National Service & Legislative Headquarters  
807 Maine Avenue, S.W.  
Washington, D.C. 20024-2410  
Phone (202) 554-3501  
Fax (202) 554-3581

**MEMORANDUM**

**TO:** National Officers and National Executive Committee  
Department Commanders and Adjutants  
Chapter Commanders and Adjutants  
Supervisory National Service Officers

**FROM:** J. Marc Burgess, National Adjutant

**RE:** **DAV EMPLOYER IDENTIFICATION NUMBERS (EINs)**

**DATE:** March 25, 2015

As we all know, the Internal Revenue Service (IRS) has recently implemented regulations requiring all non-profit organizations, regardless of their income, to file some version of an IRS Form 990. The implementation of the requirement initially caused some chapters and a few departments to lose their tax-exemption. I'm glad to report that although it required a lot of work on the part of those affected chapters and departments, an overwhelming majority of those entities have reestablished their tax-exempt status, with only a handful still in limbo awaiting reply from the IRS.

It is very important to understand that every DAV subordinate entity including departments, chapters, DAVA state departments and DAVA units has their own individual Employer Identification Number (EIN) to be used for the purpose of filing their IRS Form 990. A large number of subordinate entities that experienced problems with their filing came as a result of using the incorrect EIN assigned to them by the IRS. The entity's EIN should also be used when providing donors with an acknowledgement letter for their donations. This will ensure the donor is able to adequately claim their tax-deductible gift to your chapter or department. All bank accounts held in the name of a chapter or department must also use the correct EIN in relation to those accounts.

In order to assist DAV subordinate entities in correctly identifying their own EIN, and in an effort to prevent future misfortunes when filing your IRS Form 990, the National Organization will begin including the EIN on each piece of unique correspondence sent directly to chapters and departments. In the interim, should you need assistance identifying your entity's specific EIN, please do not hesitate to contact the National Membership Department for assistance.

Sincerely,

J. MARC BURGESS  
National Adjutant