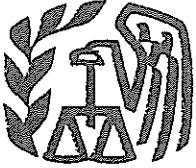


Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: APR 24 1975 | In reply refer to:
E:EO:T:R:2-4



DO 52
EIN 52-1005345

United States Coast Guard
> Chief Petty Officers Association
1001 Third Street, S.W.
Suite 813
Washington, D.C. 20024

— Gentlemen:

This refers to your application for recognition of exemption from Federal income tax under Section 501(c)(19) of the Internal Revenue Code of 1954.

Based on the information furnished we rule that you and your subordinate chapters are recognized as being exempt from Federal income tax under Section 501(c)(19) of the Code.

You are required to file the annual return, Form 990, on or before the 15th day of the 5th month after the end of your annual accounting period if your annual gross receipts are normally more than \$5,000, which is December 31. Failure to file the Form 990, by this date may subject you to a penalty of \$10 for each day during which such failure continues, up to a maximum of \$5,000. Your subordinates will have to file annual information return, Form 990, if their gross receipts in each taxable year are normally more than \$5,000. If you do not include the subordinates in a group return, each must file an annual return by the 15th day of the 5th month after its annual accounting period closes.

You and your subordinates are not required to file Federal income tax returns unless you or your subordinates are subject to the tax on unrelated business income under section 511 of the Code, if so, you and your subordinates must file an income tax return on Form 990-T. In this letter we are not determining whether any of your, or your subordinates', present or proposed activities is unrelated trade or business as defined in section 513 of the Code.

Department of the Treasury
Internal Revenue Service

MEMPHIS, TN 37501

In reply refer to: 49211638 -
APR. 24, 1980 LTR 139C 0959
51-0237254

UNITED STATES COAST GUARD CHIEF
927 S WALTER REED DR
ARLINGTON, VA 22204

Correct Employer
Identification Number: 51-0237254

Dear Sir:

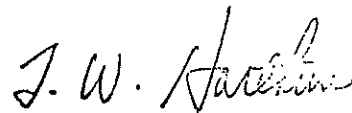
We are sorry, but we have made an error and assigned you more than one employer identification number.

The above number is your correct one; the number shown at the bottom of this letter is incorrect. We will consolidate under your correct number any previous payments or returns you have sent us under the incorrect number.

Please use the above number on business tax returns, payments, and related correspondence. Also, please use your full account name exactly as shown above.

Thank you for your cooperation.

Sincerely yours,



Chief, Correspondence Section

Incorrect Number:
52-1005354