

Internal Revenue Service  
District Director

Department of the Treasury

Date:

JUL 21 1980

P.O. Box 9107

Employer Identification Number:

06-1007203  
Internal Revenue Code

Section 501(c)(19)

Accounting Period Ending:

December 31  
Form 990 Required:  Yes  No

Person to Contact: E. Brown

Contact Telephone Number:

203-4241

DETERMINATION LETTER 80-2131

United States Submarine Veterans

10 School St.  
Groton, CT 06340

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment or other Federal taxes, please address them to this office.

If your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name or address.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If the Yes box is checked, you are only required to file Form 990 if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law provides for a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay. This penalty may also be charged if a return is not complete. So, please make sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Internal Revenue

(over)

JFK Federal Bldg., Boston, Mass. 02203

Letter 948(DO) (3-79)

activities are unrelated trade or businesses defined in Code section 513.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

HERBERT B. MOSHER  
District Director

This supersedes our letter dated July 9, 1980.

cc: James Donovan, Esq.  
600 Main St  
Melrose, MA 02176

Internal Revenue Service

Department of the Treasury

District  
Director

P.O. Box 2350 Los Angeles, Calif. 90053

United States Submarine Veterans, Inc.  
40 School Street  
Groton, CT 06340-3940

Person to Contact:

Gilda Lewis  
Telephone Number:  
(213) 894-2336

Refer Reply to:

EO111494

Date:  
November 15, 1984

RE: United States Submarine Veterans, Inc.

~~PT 112068-1007208~~

Dear Taxpayer:

This letter is in response to your request for a copy of the determination letter for the above named organization.

Our records indicate that this organization was recognized to be exempt from Federal income tax in January 1980 as described in Internal Revenue Code Section 501(c)(19).

The exempt status for the determination letter issued in January 1980 continues to be in effect.

If you need further assistance, please contact our office at the above address or telephone number.

Sincerely,



Gilda Lewis  
Disclosure Assistant