

Internal Revenue Service

Date: July 29, 2005

MILITARY OFFICERS ASSOCIATION OF AMERICA  
PO BOX 62075  
FT RUCKER AL 36322

Department of the Treasury  
P. O. Box 2508  
Cincinnati, OH 45201

**Person to Contact:**

Mrs. E. Eckert ID 31-07436  
Customer Service Specialist

**Toll Free Telephone Number:**

8:30 a.m. to 5:30 p.m. ET  
877-829-5500

**Fax Number:**

513-263-3756

**Federal Identification Number:**

23-7271481

Dear Sir or Madam:

This is in response to your request of June 15, 2005, regarding your organization's tax-exempt status. We have changed your name as shown above.

In January 1975 we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(19) of the Internal Revenue Code. Our records indicate that your organization is currently exempt under section 501(c)(19) of the Internal Revenue Code.

This determination is based on your organization's representation that at least 90 percent of its members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It is also based on the organization's representation that substantially all of its other members, if any, are individuals who are cadets, or are spouses, widows, or widowers of past or present members of the Armed Forces of the United States or of cadets.

Based on your organization's representation that at least 90 percent of its members are war veterans and that it is organized and operated primarily for purposes consistent with its current status as a war veterans' organization, donors can deduct contributions made to or for the use of your organization.

If, in the future, your organization does not meet this membership test or if its purposes, character, or method of operation changes, donors cannot deduct contributions made to or for the use of your organization, as provided by section 170. Please notify the Director, Rulings and Agreements, at the address shown in the heading of this letter of any such change so that the effect on the deductibility of contributions made by these donors can be considered.

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

Sincerely,



Janna K. Skufca, Director, TE/GE  
Customer Account Services

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