



**Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities**
P.O. Box 2508
Cincinnati, OH 45201

**THE UNITED STATES ARMY WARRANT OFFICERS
ASSOCIATION
462 HERNDON PARKWAY SUITE 207
HERNDON, VA 20170-5234**

Date:
05/24/2021
Employer ID number:
52-0992682
Person to contact:
Name: Ms Chien
ID number: 32071
Telephone: (877) 829-5500
Accounting period ending:
December 31
Form 990/990-EZ/990-N required:
Yes
Effective date of exemption:
February 24, 2021
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
29053062305021

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(19). This letter could help resolve questions on your exempt status. Please keep it for your records.

We based this determination on your representation that at least 75 percent of your members are past or present members of the Armed Forces of the United States. We also based it on your representation that substantially all of your 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 (see IRC Section 501(c)(19)).

Based on your representation that you're organized and operated primarily for purposes consistent with an auxiliary to a post of war veterans described in IRC Section 170(c)(3) and meet the membership requirements for deductibility, donors can deduct contributions they make to you or for your use. If, in the future, your purposes, character, or method of operation changes or you don't meet the membership requirements for deductibility, donors cannot deduct contributions they make to you or for your use, as provided by Section 170.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, thee-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

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Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements