



The National Society of the Sons of the American Revolution

INSTITUTED JULY 4, 1876

ORGANIZED APRIL 30, 1889

October 7, 2002

Mr. Ed Raines
2507 Kittansett Circle
Katy, TX 77450

Dear Mr. Raines:

Enclosed is a copy of the IRS determination letter recognizing the National Society of the Sons of the American Revolution and its subordinates as an organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

This letter certifies that the Robert Rankin Chapter of the Texas Society, Sons of the American Revolution (EIN 43-1974294), is a subordinate in good standing of the National Society, and thereby is entitled to the same rights and privileges as the National Society Sons of the American Revolution.

If you have any questions, please do not hesitate to contact me.

Yours truly,

Craig Johnson
Staff Accountant

enclosure

Internal Revenue Service

Department of the Treasury

DEC 03 2001

P.O. Box 2508
Cincinnati, OH 45201

Date: November 29, 2001

Person to Contact:
Kendall Hilson 31-07340
Customer Service Representative
Toll Free Telephone Number:
8:00 A.M. to 9:30 P.M. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
53-0116355

National Society of the Sons of the
American Revolution
1000 S 4TH St
Louisville, KY 40203-3208

Dear Sir:

This letter is in response to your correspondence dated November 14, requesting affirmation of your organization's exempt status.

In August 1944 we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on the information supplied, we recognized the subordinates named on the list your organization submitted as exempt from federal income tax under section 501(c)(3) of the Code. Additionally, we have classified the subordinates your organization operates, supervises, or controls, and which are covered by written notification to us, as organizations that are not private foundations because they are organizations of the type described in section 509(a)(2).

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates or for their use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization and its subordinates are required to file Form 990, Return of Organization Exempt from Income Tax, only if the gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

National Society of the Sons of the American Revolution
53-0116355

- f. The information required by Revenue Procedure 75-50, 1975-2 C.B. 587 for each subordinate that is a school claiming exemption under section 501(c)(3). Also include any other information necessary to establish that the school is complying with the requirements of Revenue Ruling 71-447, 1971-2 C.B. 230. This is the same information required by Schedule A, Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.
4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.

The above information should be sent to the following address:

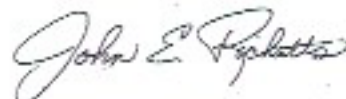
Internal Revenue Service Center
Attn: Entity Control Unit
Ogden, UT 84409

The law requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. If your organization had a copy of its application for recognition of exemption on July 15, 1987, it is also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as by posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available for public inspection (up to a maximum of \$10,000 in the case of an annual return).

Your organization's Group Exemption Number is 0690.

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

Sincerely,



John E. Ricketts, Director, TE/GE
Customer Account Services