

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date: MAK 7 1975

In reply refer to:

E:EO:T:R:2-4



EIN 56 6148492
DO 58

Special Forces Decade Association
P.O. Box 657
Fayetteville, North Carolina 28302

Gentlemen:

We have considered your application for exemption from Federal income tax under Section 501(c)(19) of the Internal Revenue Code of 1954.

You were incorporated on April 8, 1971, under the Nonprofit Corporation Laws of the State of North Carolina, for the purpose of forming an association of past and present personnel of the United States Army Special Forces and for certain other social, patriotic, and charitable purposes.

At the present time, more than 90% of your members are war veterans.

Based on the information furnished, we conclude that you are 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. 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.

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 Code. If so, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.