

Special Forces Decade Association

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes.) Also, unless excepted, you are liable for tax under the Federal Unemployment Tax Act, if during the current or preceding calendar year, you have one or more employees at any time in each of 20 weeks, or you pay wages of \$1,500 or more in any calendar quarter. Any questions concerning excise, employment, or other Federal taxes should be submitted to your District Director in Atlanta, Georgia.

With respect to the deductibility of contributions made to you, section 170 of the Code provides, subject to certain limitations, a deduction for contributions or gifts to or for the use of organizations described in section 170(c) of the Code, payment of which is made within the taxable year.


For purposes of section 170(c)(3) of the Code, the term "charitable contribution" means a contribution or gift to or for the use of a post or organization of war veterans, or an auxiliary unit or society of or trust or foundation for, any such post or organization; organized in the United States or any of its possessions; and no part of the net earnings of which inures to the benefit of any private shareholder or individual.

Accordingly, based on the information submitted, we conclude that contributions or gifts to you are deductible by the donors in the manner and to the extent provided in section 170 of the Code.

Your key District Director should be informed of any change in your purposes or activities in order that he may consider the effect, if any, on your exempt status.

Your key District Director is being advised of this ruling.

Sincerely yours,


E. D. Coleman
Chief, Rulings Section 2
Exempt Organizations
Technical Branch