

NATIONAL DEPARTMENT
Polish Legion of American Veterans, U.S.A.

CHARTERED BY ACT OF CONGRESS

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Unity with Heritage

BULLETIN FROM THE NATIONAL DEPARTMENT- # 2015-13
REGARDING 501 (c) 19 DESIGNATION

**TO: ALL NEC OFFICERS, STATE AND POST COMMANDERS, PAST
NATIONAL COMMANDERS, & MEMBERS**

SUBJECT: IRS STATUS FOR DONATIONS

A question that seems to arise on a regular basis is whether donations to the PLAV and or its subordinate units are tax deductible for the individual donor.

The IRS in a memo dated 11 December 1990 to the Polish Legion of American Veterans USA, addressed this issue directly. Quoting directly from that memo:

“Based on your representation that at least 90% of your members are war veterans and that you are organized and operated primarily for purposes consistent with your current status as a war veterans organization, donors can deduct contributions made to or for the use of your organization.”

An addendum to that memo continues:

“Tax exempt status under Section 501 (c) (19) of the code is effective August 3 1990 the date your application form 1024 was received. Prior to August 3, 1990 your organization was tax exempt under Section 501 (c) (4) of the Code.”

Please note that dues payable to the PLAV are not deductible.

p.2 : **BULLETIN FROM THE NATIONAL DEPARTMENT- # 2015-13**
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The IRS bulletins on this subject are available for all officers and members. All Departments and Posts should maintain copies of these memos as well as all other pertinent information for reference.

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cc
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