

VETERANS ORGANIZATION

Qualifications, Requirements and Necessary Documentation



Texas Administrative Code Rule §402.420

This guide is to be used to assist organizations in completing an original application to conduct bingo.
Submittal of information does not guarantee approval.

TABLE OF CONTENTS

DEFINITIONS	1
INTRODUCTION	2
ELIGIBILITY.....	3
VALID 501(C) EXEMPTION.....	3
ORGANIZED IN TEXAS FOR THREE YEARS.....	4
DISTRIBUTION OF INCOME.....	4
MEMBERSHIP	5
CHARTER	5
DEMONSTRATION OF PROGRESS	6
ORGANIZATION'S MEMBERS AS OPERATORS	7
CRIMINAL BACKGROUND INVESTIGATION.....	7
LETTER OF GOOD STANDING	8
REQUIRED TRAINING.....	8
REQUIRED FORMS.....	9
SUPPLEMENTAL FORMS	10
A FINAL-QUICK CHECKLIST	12

APPENDIX A

EXAMPLE 1 - Nonprofit Bylaws/Constitution	13
EXAMPLE 2 - Affidavit	20
EXAMPLE 3 - IRS Exemption Letter	21
EXAMPLE 4 - IRS Letter of Determination	22
EXAMPLE 5 - Acceptable Group Letter.....	23
EXAMPLE 6 - Letter of Appreciation.....	24
EXAMPLE 7 - Newspaper Article & Support of Veteran Funerals.....	25
EXAMPLE 8 - Tax Clearance Letter for Reinstatement	26
EXAMPLE 9 - Application for Reinstatement	27

DEFINITIONS

Bylaws are a standing set of rules governing the regulation of an organization's internal affairs.

A **constitution** is the set of fundamental principles according to which an organization is governed.

Articles of Incorporation are documents that set forth the basic terms and purposes of an organization and are the official recognition by the Texas Secretary of State.

A **Certificate of Formation** is a document filed with the Texas Secretary of State, to create a nonprofit corporation under the provisions of the Texas Business Organization Code (BOC).

Nonprofit organization means an unincorporated association or a corporation that is incorporated or holds a certificate of authority under the Texas Non-Profit Corporation Act.

The following chart provides the terms used by the Texas Non-Profit Corporation Act and the terms used to describe the same filing instrument under the BOC.

TEXAS NON-PROFIT CORPORATION ACT		TEXAS BUSINESS ORGANIZATIONS CODE
ARTICLES OF INCORPORATION	<i>now</i>	CERTIFICATE OF FORMATION
ARTICLES OF AMENDMENT	<i>now</i>	CERTIFICATE OF AMENDMENT
RESTATED ARTICLES OF INCORPORATION	<i>now</i>	RESTATED CERTIFICATE OF FORMATION
ARTICLES OF CORRECTION	<i>now</i>	CERTIFICATE OF CORRECTION
ARTICLES OF DISSOLUTION	<i>now</i>	CERTIFICATE OF TERMINATION
ARTICLES OF MERGER	<i>now</i>	CERTIFICATE OF MERGER
ARTICLES OF CONSOLIDATION	<i>now</i>	CERTIFICATE OF MERGER
APPLICATION OF CERTIFICATE OF AUTHORITY	<i>now</i>	APPLICATION FOR REGISTRATION

INTRODUCTION

To qualify under the VETERANS status (Bingo Enabling Act §2001.002 (27) (A) (B):

Veterans organization means a nonprofit organization:

- (A) whose members are veterans or dependents of veterans of the armed services of the United States.
- (B) that is chartered by the United States Congress and organized to advance the interests of veterans or active duty personnel of the armed forces of the United States and their dependents.

Here are some questions to consider before your organization begins the process:

1. Is your organization a nonprofit unincorporated association or corporation?
2. Is bingo legal in the municipality, county, or justice precinct where your organization has its primary business office? If not, you may be able to play in an adjacent county where bingo is legal.
3. Has your 501(c) been active for at least three years?
4. Has your organization been established in the state of Texas for at least three years?

If you answer “NO” to any of these questions, you are not currently qualified for a license to conduct charitable bingo.

If you answer “YES” to all of the questions, proceed with your application and utilize this guide to assist you in the process.

ELIGIBILITY

The applicant must be an unincorporated association or corporation organized to perform and engage in charitable work.

The primary activities of the applicant must support the interest of veterans or active-duty personnel of the U.S. armed forces and their dependents.

Submit the following:

- A signed copy of the organization's organizing instruments, including any bylaws, constitution, charter, and articles of incorporation. The name of the applicant organization must match the name provided on the organizing instruments.

VALID 501(c) EXEMPTION

The applicant must hold a valid 501(c) exemption through the Internal Revenue Service. The applicant must have been organized in Texas for at least three years.

Submit one of the following:

- A valid 501(c) designation that has been in existence at least three years from the date the application was signed.

If the Commission is unable to validate directly with the Internal Revenue Service that the organization has a 501(c) designation, additional documentation will be requested from the applicant. The supporting documentation may be:

1. A copy of your organization's "Letter of Determination" issued by the IRS, if your organization maintains its own 501(c) exemption.

Or

2. A letter of good standing from your parent organization or a Verification by Parent (*Verification by Parent for Charitable Organization Conductor FORMID 110*) and a copy of the parent organization's letter from the IRS granting approval to cover its affiliated subordinate units.

ORGANIZED IN TEXAS FOR THREE YEARS

The applicant must have been established in Texas for at least three years. The applicant must submit documentation that reflects the applicant's name and Texas address. The documents must either be dated at least three years prior to the application date or establish that the organization was founded more than 3 years ago.

Submit the following:

1. A copy of a listing in a publication such as a national roster or newspaper article if not affiliated with a state or national organization.

Or

2. A letter to the applicant from a government agency.
-

DISTRIBUTION OF INCOME

The applicant may not distribute any income to members, officers, or governing body except as reasonable compensation for services.

Submit one of the following:

1. The most recent copy of *IRS Form 990* if the organization is required to file it with the Internal Revenue Service.

Or

2. "NO" marked on Item 12 of FORMID 1.

MEMBERSHIP

The applicant's members must be veterans or dependents of veterans of the United States Armed Forces.

Submit one of the following:

1. Verification by parent for charitable organization conductor.

Or

2. An affidavit affirming the make-up of the organization's membership is required if not affiliated with a parent organization, i.e., a stand-alone organization of military veterans and/or dependents.

CHARTER

The applicant must be chartered by the United States Congress.

What is needed:

- The Commission will review the list of chartered veteran organizations maintained by the United States Department of Veteran Affairs.

DEMONSTRATION OF PROGRESS

The applicant must demonstrate significant progress toward the achieving the organization's objectives (purposes) during the 24 months preceding the application date.

Required Documents:

The organization must submit at least three different types of acceptable documents as evidence of its active involvement in advancing its charitable mission during the twelve-month period preceding the application date.

Examples of acceptable documentation:

1. Activity reports filed with state and/or national organization
2. Document to show Monetary donations to Veterans Administration (VA) hospitals
3. Letters of appreciation from veterans and/or organizations receiving benefits
4. Document to support of and/or contributions to veteran funerals and/or their families
5. Document of visits to veteran hospitals
6. Newspaper articles
7. IRS Form 990

All documents must be dated and clearly display the organization's name.

To establish the beginning date, an organization may submit documentation dated up to three months before the preceding year's application date to demonstrate continuous engagement in furthering its charitable objectives throughout the past twelve months.

Documentation Included:

- 1. _____
- 2. _____
- 3. _____

ORGANIZATION'S MEMBERS AS OPERATORS

The applicant may appoint only the organization's members to serve as operators.

Submit the following:

- A current membership list with all officers and directors noted. The membership list will be cross-referenced with the individuals listed on the application to ensure that only members have been appointed as operators.

CRIMINAL BACKGROUND INVESTIGATION

The applicant must ensure that none of the organization's officers, directors and operators have been convicted in any jurisdiction of a gambling or gambling related offense; nor have they been convicted of a criminal fraud offense, except for a criminal fraud offense that is classified as a Class C misdemeanor.

The Commission will cross-reference the names of the officers and directors provided in the documents with those listed in the application to ensure all officers and directors have been disclosed. A criminal history check will be conducted on all officers, directors and operators.

Any officer, director, or operator who does not meet the criminal history background requirement must resign before a license can be issued. The guidelines and criteria used by the Charitable Bingo Operations Division related to bingo workers can be found at:

<https://www.txbingo.org/export/sites/bingo/Licensing/Worker/index.html>

Submit one of the following:

1. A signed, dated copy of the most recent version of all the applicant organization's organizing instrument(s) that list the officer and director positions.

Or

2. If officers and/or directors are not listed in organizing instruments, a current membership list identifying officers and directors.

If officer and/or director positions are vacant, include a statement signed by an officer indicating which positions are unfilled.

LETTER OF GOOD STANDING

Submit the following:

- Documentation demonstrating the applicant is in good standing with the Secretary of State is required. If the Commission is unable to directly verify good standing with the SOS, additional documentation may be requested from the applicant. This documentation may include a copy of the “Tax Clearance Letter for Reinstatement” from the Texas State Comptroller of Public Accounts, along with a stamped and filed copy of an “Application for Reinstatement” from the SOS.
-

REQUIRED TRAINING

- The Bingo Chairperson is required to take the Online Bingo Training located in the Bingo Service Portal: <https://bsc.txbingo.org/>

All members of the organization are highly encouraged to take the online training.

REQUIRED FORMS

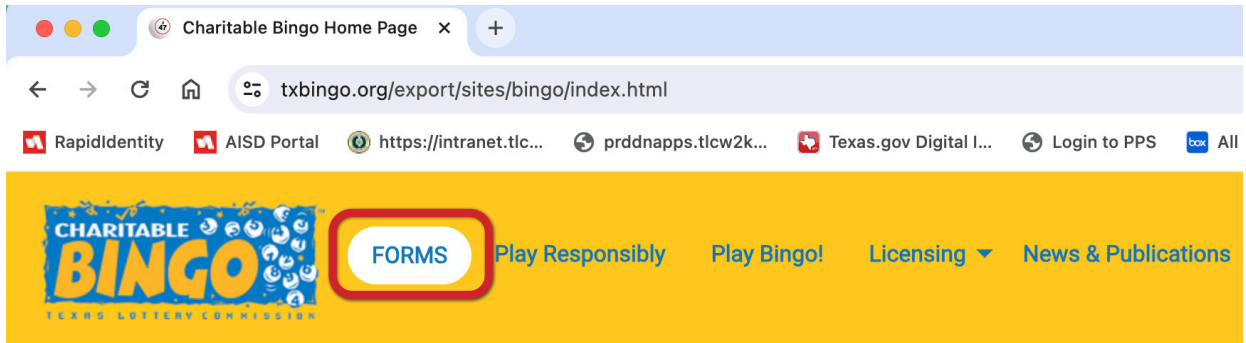
1. **Application for an Original License to Conduct Bingo FORMID 1** (Part 1)
2. **FORMID 7** (Part 2)
3. **Add Individuals to a License to Conduct Bingo FORMID 2**
4. **Bond Information** (Submit one of the following)
 - a. **Assignment of Security for a License to Conduct Bingo FORMID 3**
(Assignment of an account, such as Certificates of Deposit/Savings, for the specified amount to the Texas Lottery Commission.)
 - b. **Surety Bond for a License to Conduct Bingo FORMID 4** (Provide a bond from an authorized agent.)
 - c. **Cash Bond** (Send a check or money order payable to “TX State Comptroller”.)
 - d. **U.S. Treasury Bonds** (No form is available, must be submitted with application.)
 - e. **Letters of Credit** (No form is available, must be submitted with application.)

SUPPLEMENTAL FORMS

1. ***Application for Registry of Bingo Workers FORMID 46:*** (This form must be completed by a person that will be involved with the conduct of bingo as an operator, manager, cashier, usher, caller, salespersons, bookkeeper, or Bingo Chairperson for an annual license holder.)
2. ***Add Designated Member to Conductor License FORMID 62:*** (This form must be submitted by an applicant for a license to conduct bingo to designate an individual as a member of their organization for the purposes of conducting bingo.)
3. ***Verification by Parent for Charitable Organization Conductor FORMID 110:*** (This form must be submitted by an organization applying for a license to conduct charitable bingo in Texas that is a subordinate organization to a parent organization. The form will verify that the subordinate organization is in good standing with the parent organization and whether the subordinate organization is covered under the 501(c) group exemption letter issued by the Internal Revenue Service (IRS) to the parent organization.)
4. ***Return of Organization Exempt From Income Tax IRS Form 990:*** (This form is used by tax-exempt organizations and nonexempt charitable trusts, to provide the IRS with the information required by section 6033.)

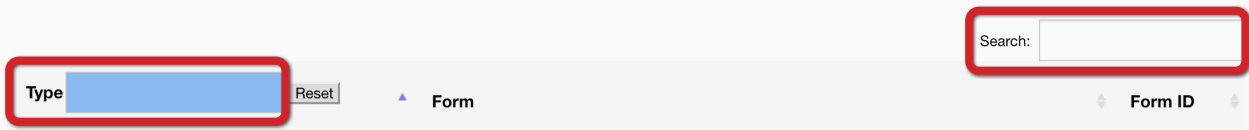
All forms, except for IRS forms, are available on the Texas Charitable Bingo Operations Division website at: www.txbingo.org.

Once the website is open, click on “Forms.”



You can search for forms by using Search function or Type of license.

Charitable Bingo Forms



Please note that application processing time depends upon several variables, including the completeness and accuracy of the application and whether required supplemental documentation is provided or not.

A FINAL-QUICK CHECKLIST

Ensure that all forms, fees, and documentation are submitted with the application package.

Submit Now:

1. **Application for an Original License to Conduct Bingo FORMID 1.** Do not leave any item blank. If an item does not apply, enter “N/A.”
2. **Add Individuals to a License to Conduct Bingo FORMID 2.**
3. **Application for Registry of Bingo Workers FORMID 46.**
4. **Copy of the Bingo Training Certificate.**
5. **All applicable Organizational documents (Charter, members list, bylaws etc).**

May submit now or when notified:

1. **FORMID 7** (Part 2)
2. **Bond** – Submit a check made payable to “Texas State Comptroller” or **Assignment of Security for a License to Conduct Bingo FORMID 3** or **Surety Bond for a License to Conduct Bingo FORMID 4** for the amount calculated. The original surety bond must be mailed to our office signed by two officers of the organization.
3. **Add Individuals to a License to Conduct Bingo FORMID 2** to designate a bookkeeper and operators if they have not been submitted previously. These positions require a worker registry badge.

Please see Texas Administrative Code Rule 402.420 for additional reference aide.
<https://texreg.sos.state.tx.us/fids/202304827-1.pdf>

Ensure all required documentation is submitted.

APPENDIX A

EXAMPLE 1 - Nonprofit Bylaws/Constitution

Bylaws are your organization's internal affairs guidebook. Bylaws establish procedures for holding elections, organizing meetings, quorum requirements, membership structure (if needed) and other essential operations of your nonprofit. Bylaws serve as your organizational manual and will help guide you through the orderly operation of your organization.

There may be certain things you will need to comply with the laws in Texas (number of meetings, minimum number of board members, etc.). Check with the Texas Secretary of State to see what laws apply to your nonprofit.

Bylaws of XXXX Veterans XXXX

The undersigned incorporator(s) is an (are) individual(s) 18 years or older and adopt the following articles of incorporation to form a nonprofit corporation.

Article I. Offices

Section 1. Principal Office

The principal office of the corporation is located in _____, County of _____, State of Texas.

Section 2. Change of Address

The designation of the county or state of the corporation's principal office may be changed by amendment of these bylaws.

Section 3. Other Offices

The corporation may also have offices at such other places, within or without its state of incorporation, where it is qualified to do business, as its business and activities may require, and as the board of directors may, from time to time, designate.

Article II. Nonprofit Purposes

Section 1. IRC Section 501(c)(3) Purposes

This corporation is organized exclusively for one or more of the purposes as specified in Section 501(c)(3) of the Internal Revenue Code, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code.

Section 2. Specific Objectives and Purposes

The specific objectives and purposes of this corporation shall be: ...

Article III. Directors

Section 1. Number

The corporation shall have two directors and collectively they shall be known as the board of directors.

Section 2. Qualifications

Directors shall be of the age of majority in this state. Other qualifications for directors of this corporation shall be as follows: ...

Section 3. Powers

Subject to the provisions of the laws of this state ...

Section 4. Duties

It shall be the duty of the directors to: ...

Section 5. Term of Office

Each director shall hold office for a period of ...

Section 6. Compensation

Directors shall serve without compensation except that a reasonable fee may be paid to ...

Section 7. Place of Meetings

Meetings shall be held at the principal office of the corporation ...

Section 8. Regular Meetings

Regular meetings of directors shall be held on ...

Section 9. Special Meetings

Special meetings of the board of directors may be called by ...

Section 10. Notice of Meetings

Unless otherwise provided by the articles of incorporation, these bylaws, ...

Regular Meetings. No notice need be given of any regular meeting of the board of directors.

Special Meetings. At least one-week prior notice shall be given by the secretary ...

Waiver of Notice. Whenever any notice of a meeting is required to be given ...

Section 11. Quorum for Meetings

A quorum shall consist of ____ of the members of the board of directors ...

Section 12. Majority Action as Board Action

Every act or decision done or made by a majority of the ...

Section 13. Conduct of Meetings

Meetings of the board of directors shall be presided over by the chairperson of the board, or ...

Section 14. Vacancies

Vacancies on the board of directors shall exist (1) on the death, resignation, or removal of any director, and (2) whenever the number of authorized directors is increased. ...

Section 15. Nonliability of Directors

The directors shall not be personally liable for the debts, liabilities, or other obligations of the corporation.

Section 16. Indemnification by Corporation of Directors and Officers

The directors and officers of the corporation shall be fully indemnified by the corporation permissible under the laws of this state.

Section 17. Insurance for Corporate Agents

Except as may be otherwise provided under provisions of law, the ...

Article IV. Officers**Section 1. Designation of Officers**

The officers of the corporation shall be a president, a vice president, a secretary, and a treasurer. The corporation may also have a chairperson of the board, one or more vice presidents, assistant secretaries, assistant treasurers, and other such officers with such titles as may be determined from time to time by the board of directors.

Section 2. Qualifications

Any person may serve as officer of this corporation.

Section 3. Election and Term of Office

Officers shall be elected by the board of directors, at any time, and each officer shall hold office until he or she resigns or is removed or is otherwise disqualified to serve, or until his or her successor shall be elected and qualified, whichever occurs first.

Section 4. Removal and Resignation

Any officer may be removed, either with or without cause, by the board of directors, at any time. Any officer may resign at any time by giving written notice to ...

Section 5. Vacancies

Any vacancy caused by the death, resignation, removal, disqualification, or otherwise, of any officer shall be filled by the board of directors.

Section 6. Duties of President

The president shall be the chief executive officer of the corporation and shall, subject to the control of the board of directors, supervise and control the affairs of the corporation and the activities of the officers.

Section 7. Duties of Vice President

In the absence of the president, or in the event of his or her inability or refusal to act, the vice president shall perform all the duties of the president, ...

Section 8. Duties of Secretary

The secretary shall: ...

Section 9. Duties of Treasurer

The treasurer shall: ...

Section 10. Compensation

The salaries of the officers, if any, shall be fixed from time to time by ...

Article V. Committees**Section 1. Executive Committee**

The board of directors may, by a majority vote of its members, designate an Executive Committee consisting of ...

Section 2. Other Committees

The corporation shall have such other committees ...

Section 3. Meetings and Action of Committees

Meetings and action of committees shall be governed by, ...

Article VI. Execution of Instruments, Deposits and Funds**Section 1. Execution of Instruments**

The board of directors, except as otherwise provided in these bylaws, ...

Section 2. Checks and Notes

Except as otherwise specifically determined by resolution of the board of directors, ...

Section 3. Deposits

All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the board of directors may select.

Section 4. Gifts

The board of directors may accept on behalf of the corporation any contribution, gift, bequest, or devise for the nonprofit purposes of this corporation.

Article VII. Corporate Records, Reports and Seal

Section 1. Maintenance of Corporate Records

The corporation shall keep at its principal office: ...

Section 2. Corporate Seal

The board of directors may adopt, use, and at will alter, a corporate seal. Such seal shall be kept at the principal office of the corporation. Failure to affix the seal to corporate instruments, however, shall not affect the validity of any such instrument.

Section 3. Directors' Inspection Rights

Every director shall have the absolute right at any reasonable time to inspect and copy all books, records, and documents of every kind and ...

Section 4. Members' Inspection Rights

If this corporation has any members, then every member shall have the following inspection rights, ...

Section 5. Right to Copy and Make Extracts

Any inspection under the provisions of this article may be made in person or by agent or attorney and the right to inspection shall include the right to copy and make extracts.

Section 6. Periodic Report

The board shall cause any annual or periodic report required under law to be prepared and delivered to an office of this state or to the members, if any, of this corporation, to be so prepared and delivered within the time limits set by law.

Article VIII. IRC 501(c)(3) Tax Exemption Provisions

Section 1. Limitations on Activities

No substantial part of the activities of this corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation (except as otherwise provided by Section 501(h) of the Internal Revenue Code), and this corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office.

Section 2. Prohibition against Private Inurement

No part of the net earnings of this corporation shall inure to the benefit of, or be distributable to, its members, directors or trustees, officers, or other private persons, except ...

Section 3. Distribution of Assets

Upon the dissolution of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation, shall be distributed ...

Section 4. Private Foundation Requirements and Restrictions

In any taxable year in which this corporation is a private foundation as described in Section 509(a) of the Internal Revenue Code, the corporation ...

Article IX. Conflict of Interest and Compensation Approval Policies

Section 1. Purpose of Conflict-of-Interest Policy

The purpose of this conflict-of-interest policy is to protect this tax-exempt corporation's interest when it is contemplating entering ...

Section 2. Definitions

Interested Person. Any director, principal officer, member of a committee ...

Financial Interest. A person has a financial interest if the person has, directly or indirectly, through business, investment, or family: ...

Section 3. Conflict of Interest Avoidance Procedures

- a. **Duty to Disclose.** In connection with any actual or possible conflict of interest, ...
- b. **Determining Whether a Conflict of Interest Exists.** After disclosure ...
- c. **Procedures for Addressing the Conflict of Interest.** An interested person may ...
- d. **Violations of the Conflicts of Interest Policy.** If the governing board or ...

Section 4. Records of Board and Board Committee Proceedings

The minutes of meetings of the governing board and all committees with board delegated powers shall contain: ...

Section 5. Compensation Approval Policies

A voting member of the governing board who receives compensation, directly or indirectly.

Section 6. Annual Statements

Each director, principal officer, and member of a committee with governing board delegated powers shall annually sign a statement which affirms such person: ...

Section 7. Periodic Reviews

To ensure the corporation operates in a manner consistent with charitable purposes ...

Section 8. Use of Outside Experts

When conducting the periodic reviews as provided for ...

Article X. Amendment of Bylaws

Section 1. Amendment

Subject to the power of the members, if any, of this corporation to adopt, amend, or repeal the bylaws of this corporation and except as may otherwise be specified under provisions of law, these bylaws, or any of them, may be altered, amended, or repealed and new bylaws adopted by approval of the board of directors.

Article XI. Construction and Terms

If there is any conflict between the provisions of these bylaws and the articles of incorporation of this corporation, the provisions of the articles of incorporation shall

govern. Should any of the provisions or portions of these bylaws be held unenforceable or invalid for any reason, the remaining provisions and portions of these bylaws shall be unaffected by such holding. All references in these bylaws to the articles of incorporation shall be to the articles of incorporation, articles of organization, certificate of incorporation, organizational charter, corporate charter, or other founding document of this corporation filed with an office of this state and used to establish the legal existence of this corporation.

All references in these bylaws to a section or sections of the Internal Revenue Code shall be to such sections of the Internal Revenue Code of 1986 as amended from time to time, or to corresponding provisions of any future federal tax code.

Adoption of Bylaws

We, the undersigned, are all the initial directors or incorporators of this corporation, and we consent to, and hereby do, adopt the foregoing bylaws, consisting of the ___ preceding pages, as the bylaws of this corporation.

_____ Dated: _____, 20__ .

EXAMPLE 2 - Affidavit

Affidavit as to Membership of Texas 123 Veteran Defenders

I, Clark Mxyzptlk, am the Commanding Officer of the applicable group organization with the authority to represent and speak on behalf of the organization named.

I attest under oath that the information reported on this document is timely, accurate, true and complete to the best of my knowledge and belief.

The Texas 123 Veteran Defenders was created to provide information and assistance with Department of Veterans Affairs benefits for those veterans and their dependents who are eligible for those benefits.

We also provide direct support to our military personnel who are currently deployed overseas through letters of encouragement, food packages, and other necessities that will remind our troops of how much they are supported and loved. We remind them of our great appreciation for their contribution.

Texas 123 Veteran Defenders was created as a stand-alone entity; we have no state or national affiliation with a parent organization. Our members are veterans, active duty and the dependents of former and active duty military members.

The membership is made up of 65% veterans, 30% active duty, and 5% dependents. A list of our membership is available for viewing upon request.

The within named person (Affiant), _____, who is a resident of _____ County, State of Texas, personally came and appeared before me, the undersigned Notary Public, and makes this his/her statement, testimony and General Affidavit under oath or affirmation, in good faith, and under penalty of perjury, of sincere belief and personal knowledge that the following matters, facts and things set forth are true and correct, to the best of his/her knowledge.

Dated this ___ day of _____, 20__.

Signature of Affiant _____ State of Texas

County of _____

Subscribed and sworn to, or affirmed, before me on this ___ day of _____, 20__ by Affiant _____.

Signature of Notary Public _____

SEAL

EXAMPLE 3 - IRS Exemption Letter

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **APR 07 2006**

THE XXXXXX XXXXXXXXXXXX INCORPORATED
PO BOX XXXX
SAN ANTONIO, TX 7XXXX

Employer Identification Number:
20-XXXXXXX
DLN:
1XXXXXXXXXXXXXXXXX
Contact Person:
SAM SMITH ID# XXXXX
Contact Telephone Number:
(555) 555-5555

Accounting Period Ending:
April 30
Form 990 Required:
Yes
Effective Date of Exemption:
December 8, 2004
Contribution Deductibility:
Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c) (19) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c) (3) for some helpful information about your responsibilities as an exempt organization.

This determination is based on your representation that at least 75 percent of your members are past or present members of the Armed Forces of the United States defined under section 501(c) (19) of the Code. It is also based 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.

Based on your representation that at least 90 percent 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.

If, in the future, your organization does not meet this membership test or if your purposes, character, or method of operation changes, donors cannot deduct contributions to or for the use of your organization, as provided by section 170.

Sincerely,
Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501 (c) (3)

Letter 948 (DO/CG)

EXAMPLE 4 - IRS Letter of Determination

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: NOV 20 2014

THE [REDACTED] OF THE
UNITED STATES OF AMERICA INC
[REDACTED]
PORT [REDACTED]

Employer Identification Number:

4 [REDACTED]

DLN:

Contact Person:

CUSTOMER SERVICE

ID# [REDACTED]

Contact Telephone Number:

(877) [REDACTED]

Accounting Period Ending:

December 31

Public Charity Status:

509(a) (2)

Form 990/990-EZ/990-N Required:

Yes

Effective Date of Exemption:

July 31, 2014

Contribution Deductibility:

Yes

Addendum Applies:

No

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)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

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, the e-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-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Letter 5436

EXAMPLE 5 - Acceptable Group Letter

<p>Internal Revenue Service P.O. Box 2508 Cincinnati, OH 45201</p> <p>Date: December 2, 2011</p> <p>Building a Better Community %John Doe 1234 Town Street Town, USA 12345</p> <p>Dear Sir or Madam:</p> <p>This is in response to your request of December 1, 2011, regarding your tax-exempt status.</p> <p>Our records indicate that in December 1968 the Building a Better Community was recognized as exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code and was classified as a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(a)(vi) of the Code.</p> <p>Even though the Building a Better Community was issued an individual ruling, this ruling covers its chapters, branches and auxiliaries.</p> <p>Donor may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to them 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.</p> <p>If you have any questions, please call us at the telephone number shown in the heading of this letter.</p>	<p>Department of the Treasury</p> <p>Person to Contact: Ms. Harris #0123456 Toll Free Telephone Number: 877-829-5500 Federal Identification Number: 12-3456789</p>	<h3>ACCEPTABLE GROUP LETTER</h3> <p>Letters are from the IRS and must include:</p> <ol style="list-style-type: none">1) Group's EIN2) Group's name and address.3) The IRS considers your organization a 501(c)(3) organization.4) Letter must be dated at least 3 years prior to date of application. <p>Must provide a letter from the CEO or CEO equivalent stating that your organization is covered under the national IRS letter.</p>
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EXAMPLE 6 - Letter of Appreciation

**Department of
Veterans Affairs**

Memorandum

Date: January 30, 2017

From: Esther Reynolds, PT Rehab Coordinator
John D. Dingell VA Medical Center

Subj: Equipment Donation
John D. Dingell VAMC, Detroit, MI

To: Gina Elise, Founder
Pin-Ups for Vets

This memo is to express appreciation to Gina Elise, Founder for Pin-Ups For Vets for their generous equipment donation to the Veterans receiving rehabilitation services at the John D. Dingell VA Medical Center.

I can't tell you how excited the staff was to hear that we had a \$2,000.00 budget to help buy some equipment that they have wanted but due to budgeting issues has been deemed to be a low priority. We appropriately received the equipment to include: bolsters, pulse oximeters to help monitor pulmonary type veterans during exercise and tools to assist with the mobilization or loosening of tight muscles/tissues due to injury or surgery the week of Christmas. Santa came early! Staff began using the equipment right away

They say a picture is worth 1,000 words so I would like to include some pictures of the Veterans/staff using some of the equipment and their responses:

1.



Sylvia stated that her left hip is feeling so much better since she started using the bolster roll to help stretch her muscles. She is also using the roller on her leg to help loosed the quadriceps. Sylvia and her physical therapist Nick says, "Thank you for providing us with this equipment to help offer other options to help Sylvia's leg get better!"

EXAMPLE 7 - Newspaper Article & Support of Veteran Funerals

JANICE CROMPTON PITTSBURGH POST-GAZETTE MAY 23, 2013

One of an estimated 17 honor guards in Allegheny County, the South Hills Veterans Honor Guard has officiated at more than 2,700 funerals since its inception in 2000. With more than 20 members, it isn't unusual for the guard to participate in two funerals in the same day.

The guard averages 230 funerals each year, not including parades or other community events. It's an effort between the VFW Post 6664 in Library and the American Legion Post 760 in Bethel Park.

For each funeral, the honor guards bring one chaplain, one bugler, one squad leader, seven riflemen, three flag holders and two side guards.

"Every one of us is a volunteer from a veterans' service organization," said Chris Brown, 42, of Bethel Park, the youngest member. "We're all wartime veterans."

Members clearly feel a sense of esprit de corps when they are together. They joke with each other, but when the funeral starts, the smiles vanish and the somber reason for the gathering takes hold.

"We do get something back from it -- a sense of pride," said Bill Babcock, coordinator of the group. "We're performing a service. The greatest appreciation comes from the families. Most of them have no idea what their loved one did in the service."

At a recent funeral at Forest Lawn Gardens in Peters, a combined honor guard from VFW Post 191 in Canonsburg and American Legion Post 902 of Houston presided over the ceremony.

EXAMPLE 8 - Tax Clearance Letter for Reinstatement



TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O. Box 13528 • Austin, TX 78711-3528

Tax Clearance Letter for Reinstatement*

To: Texas Secretary of State
Corporations Section

Re:
Taxpayer number:
File number:


The referenced entity has met all franchise tax requirements and is eligible for reinstatement through

** The reinstatement must be filed with the Texas Secretary of State on or before the expiration date of this letter. After this date, additional franchise tax filing requirements must be met, and a new request for tax clearance must be submitted.*

You can file for reinstatement online at www.sos.state.tx.us/corp/sosda/index.shtml. Forms and instructions for reinstatement are available at www.sos.state.tx.us/corp/forms_option.shtml or by calling 512-463-5555. This tax clearance letter must be attached to the reinstatement forms.

Form 05-377 (Rev.4-14/5)

EXAMPLE 9 - Application for Reinstatement

Form 801 (Revised 05/11)	This space reserved for office use.
Submit in duplicate to: Secretary of State P.O. Box 13697 Austin, TX 78711-3697 512 463-5555 FAX: 512 463-5709 Filing Fee: See instructions	 Application for Reinstatement And Request to Set Aside Tax Forfeiture
1. The entity name is: _____ The entity is a foreign entity that was required to obtain its registration under a name that differs from the legal name stated above. The name under which the entity is registered is: _____	
2. The file number issued to the entity by the secretary of state is: _____	
3. The entity was forfeited or revoked under the provisions of the Tax Code on: _____ <small>mm/dd/yyyy</small>	
4. The undersigned requests that the forfeiture or revocation of the entity be set aside, and certifies that: a. The entity has filed each delinquent report that is required by chapter 171 of the Tax Code and has made payment for the tax, penalty, and interest imposed and that is due at the time of this application as evidenced by the attached tax clearance letter; and b. On the date of forfeiture or revocation, the undersigned person was: <ul style="list-style-type: none">• an officer, director or shareholder of the above-named for-profit or professional corporation; or• an officer, director, shareholder or member of the above-named professional association; or• an officer, director, or member of the above-named nonprofit corporation; or• a member or manager of the above-named limited liability company; or• a partner of the above-named limited partnership; or• a trustee or beneficial owner of the above-named statutory or business trust.	
Additional Required Documentation or Filings	
<input type="checkbox"/> Comptroller of Public Accounts Tax Clearance Letter <input type="checkbox"/> Letter of Consent or Amendment to Certificate of Formation or Registration (Required when entity name is no longer available.)	
Execution	
The undersigned declares under penalty of perjury, and the penalties imposed by law for the submission of a materially false or fraudulent instrument, that the undersigned is authorized to make this request; that the statements contained herein are true and correct, and that tax clearance was not obtained by providing false or fraudulent information.	
Date: _____	BY: _____
	_____ Signature of authorized person (see instructions)
	_____ Printed or typed name of authorized person

For assistance:
1-800-BINGO77
(1-800-246-4677)

txbingo.org

bingo.services@lottery.state.tx.us