



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

GILES-LUCE POST 364 THE AMERICAN
LEGION DEPARTMENT OF WISCONSIN
PO BOX 131
WINNECONNE, WI 54986

Date:
06/01/2023
Employer ID number:
39-6108455
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: (877)-829-5500
Accounting period ending:
December 31
Form 990/990-EZ/990-N required:
Yes
Effective date of exemption:
January 18, 2023
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053420001793

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)(19). This letter could help resolve questions on your exempt status. Please keep it for your records.

We based this determination on your representation that at least 75 percent of your members are past or present members of the Armed Forces of the United States. We also based it 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 (see IRC Section 501(c)(19)).

Based on your representation that at least 90 percent of your members are war veterans and that you're organized and operated primarily for purposes consistent with your current status as a war veteran's organization, donors can deduct contributions they make to you or for your use. If, in the future, you don't meet this membership test or if your purposes, character, or method of operation changes, donors cannot deduct contributions they make to you or for your use, as provided by IRC Section 170.

Based on the information you submitted with your application, we approved your request for reinstatement under Revenue Procedure 2014-11. Your effective date of exemption, as listed at the top of this letter, is the postmark date of your application.

Our records show you were previously tax exempt as a subordinate under group exemption number 0925. Because you applied for and were granted your own individual tax-exempt status, you no longer rely on your affiliation with a parent organization for recognition of your tax exemption and you'll be listed individually in the Exempt Organizations Select Check (Pub. 78 data).


If, in the future, you choose to become a subordinate under a group ruling, you'll lose your individual recognition of tax-exempt status and you'll no longer appear in the Exempt Organizations Select Check (Pub. 78 data). Moreover, if you become a subordinate under a group ruling and your parent organization loses its tax-exempt status, you also will lose your exempt status. To reestablish your individual tax exemption after rejoining a group exemption, you'll be required to reapply and pay the appropriate user fee.

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-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,



Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements