

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

DEPARTMENT OF THE TREASURY

Date: **APR 06 2020**

THIRD MARINE DIVISION ASSOCIATION  
INC  
C/O G ROGER BACON  
12454 STATE ROUTE 45  
LISBON, OH 44432-9617

Employer Identification Number:  
95-1865400  
DLN:  
29053364353019  
Contact Person:  
JULIE R KIRST ID# 50073  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
May 31  
Form 990/990-EZ/990-N Required:  
Yes  
Effective Date of Exemption:  
December 19, 2019  
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)(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.

Your exemption under IRC Section 501(c)(19) is effective as of the date listed at the top of this letter. You were exempt under Section 501(c)(4) prior to this date.

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.

Letter 948

THIRD MARINE DIVISON ASSOCIATION

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](http://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,

A handwritten signature in black ink that reads "Stephen A. Martin". The signature is written in a cursive style and is positioned above the typed name.

Director, Exempt Organizations  
Rulings and Agreements