

**Internal Revenue Service****Date:** February 9, 2007

VOLUNTEERS OF AMERICA INC  
VOLUNTEERS OF AMERICA TEXAS INC  
1424 HEMPHILL ST  
FORT WORTH TX 76104-4703

**Department of the Treasury**  
**P. O. Box 2508**  
**Cincinnati, OH 45201**

**Person to Contact:**

Ms. Gambone 31-08673  
Customer Service Representative

**Toll Free Telephone Number:**

877-829-5500

**Federal Identification Number:**

75-0827469

**Group Exemption Number:**

1736

Dear Sir or Madam:

This is in response to your request of February 9, 2007, regarding your organization's tax-exempt status.

Your organization is exempt under section 501(c)(3) of the Code because it is included in a group ruling issued to Volunteers of America, Inc., located in Alexandria, Virginia.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Michele M. Sullivan, Oper. Mgr.  
Accounts Management Operations 1



Volunteers of America  
National Office

110 South Union Street  
Alexandria, Virginia 22314-3351  
Tel: 703.548.2288  
Fax: 703.684.1972  
Web: www.voa.org

# Memo

To: Chief Executive Officers and Chief Financial Officers  
Affiliates and National Services Division

From: Cynthia Lewin

Date: March 5, 1999

Re: IRS Exemption Letter for Volunteers of America

To demonstrate the tax-exempt status of Volunteers of America affiliates and other entities, we have for many years relied on two letters from the IRS: a 1959 letter affirming Volunteers of America, Inc.'s church status, and a 1965 letter determining the tax-exempt status of the Volunteers of America "state and regional organizations and local posts" under a group exemption.

Because these letters are so old, and were often confusing to funders, we contacted the IRS earlier this year to ask for a new letter affirming the tax-exempt status and church status of Volunteers of America.

The attached letter from the IRS addresses both of those issues. It states that:

- Volunteers of America "subordinates" (affiliates and other entities) listed on the Volunteers of America, Inc. group exemption are exempt under section 501(c)(3);
- Volunteers of America subordinates listed on the Volunteers of America, Inc. group exemption are churches ("organizations described in section 170(b)(1)(A)(i)").

Because the IRS failed to date the letter, we have date-stamped it as of the date of receipt.

While the letter is not perfectly clear, we hope that you will find it useful in dealing with funders, government agencies, and other organizations that request an IRS determination letter or other proof of your organization's tax exemption. Please keep it with your other important corporate documents for reference.

The 1965 letter may certainly still be used as well. In fact, since the 1999 letter refers to the 1965 letter and the 1965 letter is in some respects clearer, it may be helpful to use the two letters in conjunction. A copy of the 1965 letter is attached for your convenience.

If you have any questions, please feel free to call me at the national office, (800)899-0089.

Attachments



Hassler

Internal Revenue Service  
District Director

Department of the Treasury

P.O. Box 2508  
Cincinnati, OH 45201

RECEIVED  
FEB - 1 1999

Date:

Volunteers of America, Inc.  
110 S. Union St. 2nd Fl.  
Alexandria, VA 22314-3324

Person to Contact:  
Vicki Adams 31-04011  
Telephone Number:  
877-829-5500  
Fax Number:  
513-684-5936  
Federal Identification Number:  
13-1692595

Dear Sir or Madam:

This is in response to your request for a letter affirming your organization's current exempt status.

In March 1965 we issued a determination letter that recognized your organization as exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

Based on the information submitted, we recognized the subordinates named on the list your organization supplied as exempt from federal income tax under section 501(c)(3) of the Code. Also, we classified those subordinates as organizations that are not private foundations because they are organizations of the type described in sections 509(a)(1) and 170(b)(1)(A)(i) of the Code.

Donors may deduct contributions to your organization's subordinates as provided in section 170 of the Code. Bequests, legacies, devises, transfers or gifts to the subordinates 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.

Your organization and its subordinates are not required to file federal income tax returns unless subject to the tax on unrelated business income under section 511 of the Code. If subject to this tax, the organization must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization or its subordinates' present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Unless specifically excepted, your organization and its subordinates are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid each employee during a calendar year. This does not apply, however, if your organization makes or has made a timely election under section 3121(w) of the Code to be exempt from such tax. Your organization and its subordinates are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Each year, at least 90 days before the end of your organization's annual accounting period, please compile and forward the following information:

1. A statement describing any changes during the year in the purposes, character, or method of operation of your organization's subordinates;

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Volunteers of America, Inc.  
13-1692595

2. A list showing the names, mailing addresses (including Postal ZIP Codes), actual addresses if different, and employer identification numbers of subordinates that:
  - a. Changed names or addresses;
  - b. Were deleted from the roster; or
  - c. Were added to the roster.
3. For those subordinates added, attach:
  - a. A statement that the information on which your organization's present group exemption letter is based applies to the new subordinates;
  - b. A statement that each has given your organization written authorization to add its name to the roster;
  - c. A list of those to which the Service previously issued exemption rulings or determination letters;
  - d. A statement that none of the subordinates is a private foundation as defined in section 509(a) of the Code if the group exemption letter covers organizations described in section 501(c)(3);
  - e. The street address of subordinates where the mailing address is a P.O. Box.
4. If applicable, a statement that your organization's group exemption roster did not change since the previous report.

The above information should be sent to the following address:

Internal Revenue Service Center  
Attn: Entity Control Unit  
Ogden, UT 84409

Your organization's Group Exemption Number is 1736.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

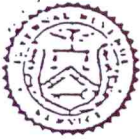
Sincerely,



C. Ashley Bullard  
District Director



Hassler (refused as exhibit)



U.S. TREASURY DEPARTMENT  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

MAY 18 1965

IN REPLY REFER TO  
T:R:EO:3-RWB

The Volunteers of America  
340 West 85th Street  
New York, New York 10024

Gentlemen:

This has reference to the information submitted for use in determining the status of your state and regional organizations and local posts for Federal income tax purposes.

In a ruling dated July 15, 1938, it was held that you are exempt from Federal income tax under the provisions of section 101(6) of the Revenue Act of 1936, which corresponds to section 501(c)(3) of the 1954 Code. The ruling of July 15, 1938, was applicable only to you and did not cover any of your separate subordinate units.

Based upon the information presented it is held that your state and regional organizations and local posts appearing in the lists submitted with your letter dated April 27, 1965, are exempt from Federal income tax as organizations described in section 501(c)(3) of the Internal Revenue Code of 1954, as it is shown that your listed state and regional organizations and local posts are organized and operated exclusively for religious purposes. Any questions concerning excise, employment or other Federal Taxes should be submitted to the appropriate District Director.

Your listed state and regional organizations and local posts are not required to file Federal income tax returns so long as they retain a tax exempt status.

It will not be necessary for your listed state and regional organizations and local posts to file the annual return of information, Form 990-A, generally required of organizations exempt under section 501(c)(3) of the Code, as your listed state and regional organizations and local posts come within the specific exemptions contained in section 6033(a) of the Code.

Contributions made to your listed state and regional organizations and local posts are deductible by donors as provided by section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to or for the use of your listed state and regional organizations and local posts are deductible for Federal estate and gift tax purposes as provided in sections 2055, 2106 and 2522 of the Code.

Your listed state and regional organizations and local posts are not liable for the taxes imposed under the Federal Insurance Contributions Act (social security taxes) unless waiver of exemption certificates are, or have been filed as provided in such act. Inquiries about the waiver of exemption certificates should be addressed to your District Director. Your listed state and regional organizations and local posts are not liable for the tax imposed under the Federal Unemployment Tax Act.

Please send us the following information, not later than 45 days after the close of each succeeding annual accounting period:

1. Lists showing the names and mailing addresses of your new state and regional organizations and local posts and the names and addresses of any state and regional organizations and local posts which have ceased to exist or have changed their names or addresses. The names should be arranged in alphabetical order or, if numerically designated only, in numerical order. In lieu of the lists referred to above you may furnish us with a copy of your published directory. Please send us one copy of the list or directory for this office and one copy for each district in which your state and regional organizations and local posts are located.
2. A statement signed by one of your principal officers stating whether or not the information upon which your original group ruling was based is applicable in all respects to the new state and regional organizations and local posts.
3. A statement if, at the close of the year, there were no changes in your roster.

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The Volunteers of America -3-

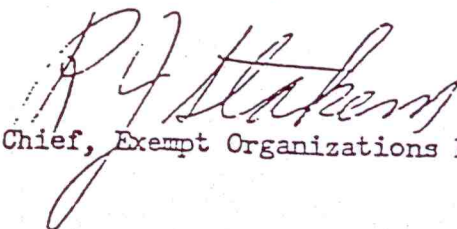
4. A statement of any changes in the character, purposes or method of operation of your organization or those of your state and regional organizations and local posts.

5. Duplicate copies of amendments to charters or bylaws of your organization or those of any of your state and regional organizations and local posts.

You should advise each of your listed state and regional organizations and local posts of the exemption and the pertinent provisions of this ruling.

The District Directors concerned are being notified.

Very truly yours,

  
Chief, Exempt Organizations Branch