THE AMERICAN LEGION
Veterans Strengthening America
OFFICE OF THE NATIONAL JUDGE ADVOCATE
PO BOX 1055, INDIANAPOLIS, IN, 46206-1055 • WWW.LEGION.ORG • P: (317) 630-1200 • F: (317) 630-1223

September 4, 2025

Daniel Noonan, Commander
American Legion J.W. Conway Bunker Hill Post 26
P.O. Box 290376
Charlestown, MA 02129-0207

Dear Commander Noonan:

In reply to your recent request, The National Organization of The American Legion was granted its exempt status by the Internal Revenue Service in 1934. In February of 1946, we submitted to the central office of the Internal Revenue Service a complete listing of all Departments and Posts existing in the Legion up to and including December 31, 1945. With our submission we requested a group ruling which would extend exemption from the payment of federal income tax for those Departments and Posts designated in our listing.

Each year since 1946 supplemental listings have been transmitted to the Internal Revenue Service for an over-all group ruling covering those Departments and Posts chartered during the previous year. Group rulings have been issued yearly by the Internal Revenue Service covering those Departments and Posts. *Since Post 26 was chartered on June 17, 1919, it was included in our original listing. Post 26 does not appear on the IRS list of revoked organizations.* Enclosed is a copy of the original ruling.

Section 101(8) referred to in the exemption letter corresponds to Section 501 (c) (4) of the 1954 Code. The American Legion, its component Departments and Posts, were exempt from the payment of federal income tax under this Section up to and including the year 1972. By virtue of the passage of Public Law 92-418 on August 29, 1972, veterans' organizations were given a separate classification under the Code, Section 501(c)(19). A copy of that ruling is also enclosed.

Also enclosed please find a copy of a letter we received from the Internal Revenue Service dated February 17, 1976, wherein the National Organization, Departments and Posts were instructed to use the number 0925 as their Group Exemption Number (GEN) when filing their Form 990.

In addition, the status of The American Legion and its Departments and Posts may allow acceptance of charitable gifts and bequests. The following might be of assistance to you.

Deductibility of Contributions to The American Legion is governed by 26 U.S.C. 170 (c) (3) Internal Revenue Code of 1954, as amended.

Deductibility for bequests is established by 26 U.S.C. Section 2055 (a) (4).

Section 170(c)(3) reads as follows:

> "Section 170. Charitable, etc., contributions and gifts
>
> (a) Allowance of deduction
>
> (1) General Rule. - There shall be allowed as a deduction any charitable contribution (as defined in sub-section (c) payment of which is made within the taxable year. A charitable contribution shall be allowable as a deduction only if verified under regulations prescribed by the Secretary or his delegate.
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> * * *
>
> (c) Charitable contribution defined. For purposes of this section the term 'charitable contribution' means a contribution or gift to or for the use of -
>
> (3) A post or organization of war veterans, or an auxiliary unit or society of, or trust or foundation for, any such post or organization -
>
> (A) organized in the United States or any of its possessions, and
>
> (B) no part of the net earnings of which inures to the benefit of any private shareholder or individual."

According to the records at The American Legion National Headquarters, your Post EIN is 04-6189577.

I trust the foregoing information is what you needed. If there are any questions, please do not hesitate to call me.

Sincerely,

MARK C. SEAVEY, J.D.
National Judge Advocate

cc: Dept. Commander – Massachusetts
Dept. Adjutant
Dept. NECman
Dept. Judge Advocate