



## United States Naval Sea Cadet Corps

2300 WILSON BOULEVARD ARLINGTON, VIRGINIA 22201 TELEPHONE (703) 243-6910  
FAX (703) 243-3985

14 June 2001

### **NSCC Information Letter 09-01**

From: Executive Director, Naval Sea Cadet Corps

To: Distribution

Subj: Tax Exempt Status for Units, Regions, and Summer TWT Accounts

Ref: (a) NSCC Regulations

(b) IRS Code

1. **Purpose.** To advise NSCC personnel of Internal Revenue Service point of contact for information and forms for filing for unit tax exempt (501(c)(3)) status.
2. **Background.** Reference (a) authorizes the formation of units and provides guidance in the operation of such units, inclusive of fiscal responsibility. Reference (b) provides guidance in filing and receiving tax exempt status.
3. **Discussion.** NSCC NHQ often receives request for information on a unit being designated as tax exempt. Usually this request is a result of some entity desiring to give the local unit a monetary donation or an individual donating equipment such as a boat to the unit to receive some the tax exempt benefits. The NSCC legal council and CPA have determined that it is best to continue with the present policy of each unit having their own tax identification number to deal with local issues and requests. This also applies to the establishment of accounts to support recurring summer training evolutions.
4. **Action.** The filing of a request for a unit tax exempt status is relatively simple. Required forms and directions may be easily obtained by working directly with the Internal Revenue Service Exempt Organization Office in Covington, Kentucky. The phone number for this organization is 1-877-829-5500 (toll free). Press option 3 for completion of tax exempt application. Personnel operating this service have proven to be very courteous and helpful.
5. **Cancellation.** This notice is cancelled when incorporated into existing instructions

A handwritten signature in black ink, appearing to read 'M.D. Ford', is written in a cursive style.

M.D. FORD

Distribution:

National Chairman, National President, Field Representative, Regional/Associate Regional Directors, Unit Commanding Officers