



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

COMBAT VETERANS MOTORCYCLE
ASSOCIATION CHAPTER 45-1 INC
% ANTHONY WINNESHIEK
1744 JUNIPER CIR
S MILWAUKEE, WI 53172-1023

Date: July 14, 2022
Employer ID number: 27-3240888
Form 990 required: 990, Yes
Person to contact: Name: Mr. Flammer
ID number: 0203064



Dear Sir or Madam:

We're responding to your request dated December 27, 2021, about your tax-exempt status.

We issued you a determination letter in March 2011, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(19).

We based our 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 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)).

If at least 90 percent of your members are war veterans and you're organized and operated primarily as a war veterans' organization, donors may be eligible to deduct contributions they make to you. In the future, if you don't meet this 90 percent membership test or you're not operated primarily as a war veterans' organization, your contributors can't deduct their contributions to you. If you no longer meet the requirements for receiving deductible contributions, please notify us.

In the heading, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period.

- Form 990, Return of Organization Exempt From Income Tax
- Form 990-EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific time).

Thank you for your cooperation.

Sincerely,

Stephen A. Martin

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

P.O. BOX 2508
CINCINNATI, OH 45201

Date: MAR 29 2011

Employer Identification Number:

27-3240888

DIN:

17053027314021

Contact Person:

JASON T SAMMONS

ID# 31616

Contact Telephone Number:

(877) 829-5500

- OPT 4 -
OPT 4

Accounting Period Ending:

December 31

Form 990 Required:

Yes

Effective Date of Exemption:

August 20, 2010

Contribution Deductibility:

Yes

COMBAT VETERANS MOTORCYCLE
ASSOCIATION OF WISCONSIN INC
C/O STEVE JENSEN
802 KINGSTON AVE
RACINE, WI 53402

Change

↳

FAX ARTICLES TO
855-204-6184

↳ 12/27/2021

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(19) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), for some helpful information about your responsibilities as an exempt organization.

This determination is based on your representation that at least 75 percent of your members are past or present members of the Armed Forces of the United States defined under section 501(c)(19) of the Code. It is also based 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.

Based on your representation that at least 90 percent of your members are war veterans and that you are organized and operated primarily for purposes consistent with your current status as a war veterans organization, donors can deduct contributions made to or for the use of your organization.

If, in the future, your organization does not meet this membership test or if your purposes, character, or method of operation changes, donors cannot deduct contributions to or for the use of your organization, as provided by section 170.

990N - 2020 to 2021 ✓ (MAY 2022)

Letter 948 (DO/CG)

2021 to 2022 ✓ MAY 2023